

IDEA PUBLIC SCHOOLS BOARD POLICY MANUAL
EXECUTIVE BENEFITS

Sec. 1. PURPOSE OF POLICY.

Through this policy, the Board of Directors (hereafter, the “Board”) of IDEA Public Schools (hereafter, “IDEA”) shall address applicable legal requirements, including:

- (a) Texas Business Organizations Code (“Tex. Bus. Org. Code”) Sections 3.101, 22.201, 22.221 and 22.235;
- (b) Texas Education Code (“Tex. Ed. Code”) Sections 12.115(a)(2) and 12.121; and
- (c) Texas Administrative Code, Title 19 (“19 TAC”), Sections 100.1033 and 100.1101.

Sec. 2. AUTHORITY OVER FISCAL MATTERS.

Sec. 2.1. In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy.

Sec. 2.2. The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted,¹ interested² or related³ party, as defined in other Board policy or applicable law. IDEA (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. CIVIC ORGANIZATION MEMBERSHIP.

The Board may provide for membership and dues for the Chief Executive Officer/Superintendent (“CEO”) (and for Regional leadership) into local civic organizations that may help support IDEA and its mission (for example, chamber of commerce, Rotary organizations and the like) (other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy, at the CEO’s discretion may also join organizations to benefit and represent IDEA) for primarily professional use and service. Related fees and expenses should be paid using non-public funds. Such expenses shall, where required, be reported as taxable fringe benefits to the CEO (and other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy), in accordance with U.S. Treasury Regulations.

Sec. 4. PERSONAL ASSISTANT.

As authorized by the Board, IDEA may provide the CEO with an assistant/driver to assist the CEO in travelling to IDEA-related functions and to perform miscellaneous IDEA work tasks on the CEO’s behalf that are related to the CEO’s official duties and at the CEO’s direction. Such services shall not include any services or assignments that are personal in nature to the CEO in accordance with state law. Within five (5) business days after the conclusion of each month, the assistant/driver shall prepare and provide to the Delegates a signed, written statement certifying that the

¹ Tex. Ed. Code § 12.1054; 19 TAC §§ 100.1131 through 100.1135

² 19 TAC § 100.1047(f)

³ Tex. Ed. Code § 12.1166

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assistant/driver did not perform any activities, functions, or services that would appear to be personal in nature to any reasonable, ordinary person and that the tasks they performed at the behest of the CEO were directly related to the CEO's official duties. To facilitate this certification, the CEO shall provide to the assistant/driver a signed, written statement delineating the CEO's official duties, as approved by the Board.

Sec. 5. EXECUTIVE ASSISTANTS AND OTHER PERSONNEL.

An officer, as defined in Sec. 5 of the Controlling Policy, who employs an executive assistant or other employee under their supervision shall not direct or otherwise require that said assistants perform any services or assignments that are personal in nature and are not otherwise directly related to IDEA's business functions. Within five (5) business days after the conclusion of each biennium, any such assistant shall prepare and provide to the Delegates a signed, written statement certifying that the assistant or employee did not perform any activities, functions, or services that would appear to be personal in nature to any reasonable, ordinary person and that the tasks they performed at the behest of the officer were directly related to the officer's official duties. To facilitate this certification, the officer shall provide to the assistant a signed, written statement delineating the officer's official duties.

Sec. 6. APARTMENT ACCESS RESCINDED.

Apartment access under former policy is hereby discontinued. Any travel or lodging shall be in accordance with IDEA's travel policies. No leases or extended stay rental agreements for lodging shall be signed without the Board's express approval.

Sec. 7. FLEET VEHICLE.

Sec. 7.1. IDEA may, at the Board's direction and express approval, make available for the CEO's (and other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy) official business use (and incidental personal use), access to company vehicles(s). The CEO may authorize the use of an driver to assist driving fleet vehicles for officers in traveling to official IDEA-related business functions. The Board shall approve a separate and distinct line item in the Adopted Budget and subsequent amendments for the expenses incurred for transportation assistance.

Sec. 7.2. Any such vehicle shall be titled in IDEA's name, have tax-exempt plates and be identified as an IDEA vehicle, in a similar way as other fleet vehicles. Any such fleet vehicles shall be procured by the Business Office with the actual purchase approved by the Board. The same shall apply regardless of the vehicle being purchased or leased and irrespective of source of funds.

Sec. 8. CHARTER TRAVEL RESCINDED.

IDEA prohibits its officers and directors from traveling on non-commercial aircraft when in furtherance of IDEA operations or its operations to any destination inside and outside of Texas.

Sec. 9. BUSINESS FUNCTIONS.

Business functions, fundraising events, or other IDEA-related business functions shall not occur at any personal or private residence of any employee of IDEA. Any event held at a personal

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residence of any employee shall be deemed and presumed to be personal in nature, and not eligible for expense payment or reimbursement. IDEA's HQ facility shall be available for use by the Board and officers for business functions supporting IDEA's mission.

Sec. 10. TRAINING AND UPDATES.⁴

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

Sec. 11. ADMINISTRATIVE PROCEDURES.⁵

The Delegates shall formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable law and rule. In doing so, the Delegates shall not adopt, and are prohibited from adopting, an administrative procedure that conflicts with applicable law or this policy. Accordingly, the Delegates shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy. In the event that a deviation from this policy becomes necessary, the Delegates shall either recommend an amendment to this policy or the Board's approval of a specific deviation, including the purpose, scope and duration of the requested deviation.

Sec. 12. DATE ADOPTED AND EFFECTIVE.

As set forth in the pertinent minutes to the meeting of the Board, the Board amended this policy on October 23 2020, and it became effective on October 23, 2020.

Sec. 13. RETENTION.⁶

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

Sec. 14. CERTIFICATION.

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to Executive Benefits, as originally adopted by the Board on May 1, 2020, and as subsequently amended by the Board on June 12, 2020, July 17,

⁴ 2 CFR § 200.303(a), U.S. Government Accountability Office *Standards for Internal Control in the Federal Government*, 4.02 and 4.05.

⁵ Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations, including authorizing the Delegates or designee to adopt an administrative procedure to implement this policy. Moreover, as set forth in IDEA's Articles of Incorporation and Bylaws and in accordance with Tex. Bus. Org. Code §§ 3.101 and 22.201, the Board is IDEA's governing authority and, as such, manages and directs IDEA's business and affairs through Board actions, resolutions and policy.

⁶ Tex. Ed. Code §12.1052; 19 TAC §100.1203; See Record Number GR1000-38 and GR1025-25 in Local Schedule GR: Records Common to All Local Governments, Revised 5th Edition (Effective April 17, 2016) adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).

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2020, September 11, 2020, and October 23, 2020, which Policy, as amended, is in full force and effect and has not been revoked or amended.

DocuSigned by:

Ryan Vaughan

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Ryan Vaughan, Secretary

10/26/2020

Date Certified