



OVERVIEW

This manual is intended to provide guidance for school and department staff who are not primarily assigned to financial positions. This is a summary of policy and procedure to help staff understand essential policies and ethics expectations to comply with local, state, and other requirements for public employees.

- Board policies and administrative rules are found here: <http://www.4j.lane.edu/policiesandrules/>
- See Financial Services intranet to download current manuals at: <http://www.4j.lane.edu/finance/intranet/>. NOTE: Access is only available through a 4J connection or through VPN access.

ETHICS

Ethics Guidelines for Public Employees

- No Board member, officer, employee, volunteer, or agent of this District shall use or attempt to use their official position to obtain financial gain or for avoidance of financial detriment to oneself, a relative, or for any business with which the Board member, officer, employee, volunteer, agent, or a relative is associated.
- District Policy DJ, *District Purchasing*, states that *acceptance of any gratuities, financial or otherwise, from any supplier of materials or services to the district by any Board member, officer, or employee of the district is prohibited.*
- Employees with the ability to recommend or approve a purchase or personal services contract, regardless of funding source, must report any potential or actual conflict of interest (ORS 244.020) to Purchasing and to their Supervisor, who will be responsible for taking appropriate action. Employees should not participate in any purchasing process or decision-making activity that would potentially benefit themselves, a relative, or an associated business.
- Employee private business activities may not be conducted on public time or using public resources such as District supplies, facilities, vehicles, personnel, or equipment; these resources may only be used for authorized district programs and activities.
- Employees may not sell personal property to the District.
- Employees may not use public contracts for personal use. This includes, but is not limited to, accepting special discounts or pricing from District contractors or obtaining free or reduced-price goods or materials from contractors.
- Employees may not be awarded an Independent Contractor Agreement (ICA) or personal services contract.
- Employees may not take district property or use resources without pre-approval by an authorized administrator. Use without permission may be considered theft and employee may be disciplined up to and including termination.

Penalties for Violation

Public officials (e.g. district staff and board members) may be subject to fines and penalties and be held **personally financially liable** for inappropriate activities, including a civil penalty ranging from \$5,000–10,000 per violation. An additional penalty equal to twice the amount of the financial benefit of the public official may also be imposed. (See ORS 244 for full text of enforcement)

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Gifts, Celebrations, and Flowers

Receiving Gifts

Each public official is responsible for determining if the person or entity offering them a “gift” – something of economic value – is in a position to benefit from a decision or action they would take as part of their position. Additionally, Oregon Statute limits the gifts public official can receive; any gift or gifts with an **aggregate value of \$50** or more during any calendar year from any single source (person or entity) that *could* have an administrative interest in your position cannot be accepted.

- Administrative interest means that they are in a position to benefit from a decision or action you would take as part of your position. For example, a parent of one of your students or a potential vendor/contractor at your school.
- Consider what the public (parents, other students, etc.) perception will be if the gift acceptance became common knowledge.
- If the gift is offered by a person or entity associated with a current or potential public procurement (purchase/contract/ICA,) the public official should not accept anything of economic value.

Purchasing Gifts

- Employees may not receive gifts purchased with district managed funds; this includes all federal, state, district, bond, grant, or school-held student activity or other funds.
- Volunteers may not be given cash, gift cards or gift certificates to show appreciation. However, volunteers may receive a gift of a nominal value (e.g. not exceeding \$25) such as a school t-shirt, cap, etc.
- Students may receive incentives using District funds in limited circumstances; see finance clerk, secretary, or building administrator for guidance.

Staff Celebrations and Flowers

- Costs related to staff celebrations must be paid with non-district or personal funds, unless approved by the Superintendent or designee. Flowers are not allowable expenditures except for graduation decorations, within a reasonable cost.

Signatures, Contracts, and Employee Reimbursement

As a public entity, the district is held to a high standard of stewardship for public resources. Records can be subject to review, under the Oregon Public Records Law, at any time by anyone. Travel, meals, entertainment, food, and employee reimbursements are common areas for public inquiry and investigation. Staff are required to exercise prudent judgment to maintain proper stewardship of taxpayer dollars. The following procedures assist staff with ensuring that expenditures are reasonable and comply with laws and policies.

- All revenues and expenditures in all funds are considered to be “public funds” and are subject to the requirements of Oregon Revised Statutes and 4J Board Policy, including school-held student activity accounts and grant funds.
- Only the Superintendent, Assistant Superintendent, and specific other administrators authorized by the Superintendent have authority as delegated to **sign contracts and agreements**, or similarly obligate the district to expend funds or provide services.
- Without proper authority, the individual making the expenditure or signing the contract is personally liable (ORS332.075(2))

Hiring Contractors (ICAs)

Before services are rendered an Independent Consulting Agreement must be completed and sent to Purchasing for review and approval. Completing the agreement well before services start is critical as

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liability or other insurance is required in most cases, as might be a background check. Not all individuals or set of services will qualify for a consulting agreement as some services are restricted to employees.

Employee Reimbursements

Employees may be reimbursed for limited, small purchases as follows:

- Expenditure must be preapproved by authorized approver (e.g. principal or administrator).
- Expenditure may not be for any personal services; employees providing services must be paid through payroll.
- Reimbursement is limited to \$250 per reimbursement, per month.
- Purchase must comply with district purchasing guidelines and documentation requirements.
- District staff should not benefit personally from purchases (e.g. cash-back for purchases on personal Costco card) unless this is explicitly allowed in their employment contract with the District.
- Reimbursement should be submitted and paid through Financial Services within 60 days of when the expenditure was incurred.

FOOD, MEETINGS, AND TRAVEL

Food Purchases for Meetings

Occasionally it is in the best interest of students and the District for staff to meet with community members, students, or other stakeholders over a meal period. In such instances, it is appropriate for the District to pay for that meal; however, meals must be reasonable in the eyes of the public. Meetings should be scheduled over meal periods only when it is the most efficient and effective option for conducting District business – the general expectation is that meetings will not interfere with employee break or meal times.

District funds may not be used for food or beverage purchases for the following:

- regularly scheduled staff meetings
- refreshments for office social events such as celebrating holidays or birthdays
- alcohol or other prohibited substances

District funds may be used for food or beverage purchases for the following events:

- District training sessions, workshops or staff work group/committee meetings scheduled over a meal period and no meal break is provided (e.g. staff are not provided sufficient time to leave the location and obtain a meal or conduct personal business).
- Meetings involving members of the community who are voluntarily assisting the District in its mission (e.g. lunch or dinner for a committee meeting that is scheduled over a mealtime).
- Meetings that last longer than one hour (refreshments only unless the meeting is scheduled over a meal period and no meal break is provided by the District).
- Grant-funded events when refreshments or meals were included in the grant proposal and approved by the granting agency.

In-District Travel

- Travel between district locations and required of an employee as part of the job description is considered in-district travel.
- Direct costs for personal cars such as a tank of gas, repairs, washing, and maintenance are not reimbursable. Only a mileage allowance at the GSA mileage rate may be claimed and a District Visa cannot be used for related travel purchases (e.g. gas).

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- Commuting mileage is not reimbursable as it is a personal expense and defined as the distance from the employee's residence to their primary workstation.
- Staff retreats may be scheduled with prior approval of the Superintendent or Assistant Superintendent.

Out of District Travel

Travel for professional development or meetings not directly required of an employee may be considered for out of district travel.

- Non-travel options for training are preferred (e.g. web-based trainings, group onsite training, videos) when comparable and less expensive.
- Lodging is allowed for trips that exceed 75 miles one-way, unless preapproved by a supervisor (exception for safety, multi-day event, or other issues may be considered)
- Meals during travel are reimbursed according to GSA per diem rates Current per diem rates (<http://www.gsa.gov/portal/content/104877>).
- Transportation costs may be purchased or reimbursed; district employees are expected to use the least cost carrier and class available and to car pool, where possible. Business and first class airfare are not reimbursable.
- Costs in excess of approved travel reimbursement and available funding will be covered by employee's personal funds.
- Additional costs of travel for personal time (e.g. vacation added onto travel) or an accompanying spouse/family member are not reimbursable and are the sole responsibility of the employee.
- Reimbursement of personal expenses shall not be authorized for payment at any time. For example, employees will not be reimbursed for parking tickets, lodging safe fees, or commuting mileage. Commuting mileage is defined as the distance from the employee's residence to primary workstation.
- Exceptions require preapproval by the Superintendent.

Time Reporting & Payroll

- Staff paid through timesheets submit appropriately signed timesheets by the end of the next business day following the 15th.
- Forms received by the 15th of the month will be processed in the current month. Many payroll forms are available online at <http://www.4j.lane.edu/staff/forms>
- Direct deposit wage statements are available online and directions are provided at <http://www.4j.lane.edu/staff/paystub/>.
- To receive a copy of a W2, e-mail your request to payroll@4j.lane.edu from your 4J District e-mail account.
- Lawson Employee Self-Service (ESS) is available at <http://www.4j.lane.edu/finance/intranet/lawson-employee-self-service/> and provides access to the following:
- Time and Absence Reporting for vacation, sick leave, or other leave types available to staff for paid and unpaid leave.
- Leave balances for sick leave, vacation, and other leave types.
- Classified staff must have prior, written approval from a supervisor for for any time worked in excess of 8 hours per day or 40 hours per week. (Temporary and substitute employees' and walk-on coaches' overtime is paid for hours in excess of 40 per week.)
- Comp time must be tracked at the building level.

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- Payments to Licensed, Administrative, or Professional staff for special or one-time projects over and above the employee's assigned work require preapproval and submission of an extended Contract form (<http://www.4j.lane.edu/finance/forms/>)