

Missouri Council of Administrators of Special Education (MO-CASE)

Handbook for Board of Directors and Employees

Adopted February, 2008
Revised September, 2016
Revised June 2017



**MISSOURI COUNCIL OF ADMINISTRATORS
OF SPECIAL EDUCATION**

A Subdivision of the Council for Exceptional Children

MO-CASE

Handbook

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I. PERSONNEL POLICIES

A. OVERVIEW

The MO-CASE Handbook (the "Handbook") has been developed to provide general guidelines about MO-CASE policies and procedures for employees and for members of the board of directors. It is a guide to assist you in becoming familiar with some of the privileges and obligations of your employment, including MO-CASE's policy of voluntary at-will employment. None of the policies or guidelines in the Handbook

are intended to give rise to contractual rights or obligations, or to be construed as a guarantee of employment for any specific period of time, or any specific type of work. Additionally, with the exception of the voluntary at-will employment policy, these guidelines are subject to modification, amendment or revocation by MO-CASE at any time, without advance notice.

The personnel policies of MO-CASE are established by the Board of Directors, which has delegated authority and responsibility for their administration to the Executive Director. The Executive Director may, in turn, delegate authority for administering specific policies. Employees are encouraged to consult the Executive Director for additional information regarding the policies, procedures, and privileges described in this Handbook. Questions about personnel matters also may be reviewed with the Executive Director.

MO-CASE will provide each individual a copy of this Handbook upon employment. All employees are expected to abide by it. The highest standards of personal and professional ethics and behavior are expected of all MO-CASE employees. Further, MO-CASE expects each employee to display good judgment, diplomacy and courtesy in their professional relationships with members of MO-CASE's Board of Directors, committees, membership, staff, and the general public.

B. VOLUNTARY AT-WILL EMPLOYMENT

Unless an employee has a written employment agreement with MO-CASE which provides differently, all employment at MO-CASE is "at-will." That means that employees may be terminated from employment with MO-CASE with or without cause, and employees are free to leave the employment of MO-CASE with or without cause. Any representation by any MO-CASE officer or employee contrary to this policy is not binding upon MO-CASE unless it is in writing and is signed by the Executive Director with the approval of the Board of Directors.

C. EQUAL EMPLOYMENT OPPORTUNITY

MO-CASE shall follow the spirit and intent of all federal, state and local employment law and is committed to equal employment opportunity. To that end, the Board of Directors and Executive Director of MO-CASE will not discriminate against any employee or applicant in a manner that violates the law. MO-CASE is committed to providing equal opportunity for all employees and applicants without regard to race, color, religion, national origin, sex, age, marital status, sexual orientation, disability, political affiliation, personal appearance, family responsibilities, matriculation or any other characteristic protected under federal, state or local law. Each person is evaluated on the basis of personal skill and merit. MO-CASE's policy regarding equal employment opportunity applies to all aspects of employment, including recruitment, hiring, job assignments, promotions, working conditions, scheduling, benefits, wage and salary administration, disciplinary action, termination, and social, educational and recreational programs. The Executive Director shall act as the responsible agent in the full implementation of the Equal Employment Opportunity policy.

MO-CASE will not tolerate any form of unlawful discrimination. All employees are expected to cooperate fully in implementing this policy. In particular, any employee who believes that any other employee of MO-CASE may have violated the Equal Employment Opportunity Policy should report the possible violation to the Executive Director.

If MO-CASE determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspensions, and termination. Employees who report, in good faith, violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, MO-CASE will inform the employee who made the complaint of the results of the investigation.

MO-CASE is also committed to complying fully with applicable disability discrimination laws, and ensuring that equal opportunity in employment exists at MO-CASE for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis. Reasonable accommodations will be available to all qualified disabled employees, upon request, so long as the potential accommodation does not create an undue hardship on MO-CASE. Employees who believe that they may require an accommodation should discuss these needs with the Executive Director.

If you have any questions regarding this policy, please contact the Executive Director.

D. POLICY AGAINST WORKPLACE HARASSMENT

MO-CASE is committed to providing a work environment for all employees that is free from sexual harassment and other types of discriminatory harassment. Employees are expected to conduct themselves in a professional manner and to show respect for their co-workers.

MO-CASE's commitment begins with the recognition and acknowledgment that sexual harassment and other types of discriminatory harassment are, of course, unlawful. To reinforce this commitment, MO-CASE has developed a policy against harassment and a reporting procedure for employees who have been subjected to or witnessed harassment. This policy applies to all work-related settings and activities, whether inside or outside the workplace, and includes business trips and business-related social events. MO-CASE's property (e.g. telephones, copy machines, facsimile machines, computers, and computer applications such as e-mail and Internet access) may not be used to engage in conduct that violates this policy. MO-CASE's policy against harassment covers employees and other individuals who have a relationship with MO-CASE which enables MO-CASE to exercise some control over the individual's conduct in places and activities that relate to MO-CASE's work (e.g. directors, officers, contractors, vendors, volunteers, etc.).

Prohibition of Sexual Harassment: MO-CASE's policy against sexual harassment prohibits sexual advances or requests for sexual favors or other physical or verbal conduct of a sexual nature, when: (1) submission to such conduct is made an express or implicit condition of employment; (2) submission to or rejection of such conduct is used as a basis for employment decisions affecting the individual who submits to or rejects such conduct; or (3) such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, humiliating, or offensive working environment.

While it is not possible to list all of the circumstances which would constitute sexual harassment, the following are some examples: (1) unwelcome sexual advances -- whether they involve physical touching or not; (2) requests for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment; or (3) coerced sexual acts.

Depending on the circumstances, the following conduct may also constitute sexual harassment: (1) use of sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; (2) sexually oriented comment on an individual's body, comment about an individual's sexual activity, deficiencies, or prowess; (3) displaying sexually suggestive objects, pictures, cartoons; (4) unwelcome leering, whistling, deliberate brushing against the body in a suggestive manner; (5) sexual gestures or sexually suggestive comments; (6) inquiries into one's sexual experiences; or (7) discussion of one's sexual activities.

While such behavior, depending on the circumstances, may not be severe or pervasive enough to create a sexually hostile work environment, it can nonetheless make co-workers uncomfortable. Accordingly, such behavior is inappropriate and may result in disciplinary action regardless of whether it is unlawful.

It is also unlawful and expressly against MO-CASE policy to retaliate against an employee for filing a complaint of sexual harassment or for cooperating with an investigation of a complaint of sexual harassment.

Prohibition of Other Types of Discriminatory Harassment: It is also against MO-CASE's policy to engage in verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category (or that of the individual's relatives, friends, or associates) that: (1) has the purpose or effect of creating an intimidating, hostile, humiliating, or offensive working environment; (2) has the purpose or effect of unreasonably interfering with an individual's work performance; or (3) otherwise adversely affects an individual's employment opportunities.

Depending on the circumstances, the following conduct may constitute discriminatory harassment: (1) epithets, slurs, negative stereotyping, jokes, or threatening, intimidating, or hostile acts that relate to race, color, gender, religion, sexual orientation, age,

national origin, or disability; and (2) written or graphic material that denigrates or shows hostility toward an individual or group because of race, color, gender, religion, sexual orientation, age, national origin, or disability and that is circulated in the workplace, or placed anywhere in MO-CASE's premises such as on an employee's desk or workspace. Other conduct may also constitute discriminatory harassment if it falls within the definition of discriminatory harassment set forth above.

It is also against MO-CASE's policy to retaliate against an employee for filing a complaint of discriminatory harassment or for cooperating in an investigation of a complaint of discriminatory harassment.

Reporting of Harassment: If you believe that you have experienced or witnessed sexual harassment or other discriminatory harassment by any employee of MO-CASE, you should report the incident immediately to your supervisor or to the Executive Director. Possible harassment by others with whom MO-CASE has a business relationship, including customers and vendors, should also be reported as soon as possible so that appropriate action can be taken.

MO-CASE will promptly and thoroughly investigate all reports of harassment as discreetly and confidentially as practicable. The investigation would generally include a private interview with the person making a report of harassment. It would also generally be necessary to discuss allegations of harassment with the accused individual and others who may have information relevant to the investigation. MO-CASE's goal is to conduct a thorough investigation, to determine whether harassment occurred, and to determine what action to take if it is determined that improper behavior occurred.

If MO-CASE determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspensions, and termination. Employees who report violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, MO-CASE will inform the employee who made the complaint of the results of the investigation.

Compliance with this policy is a condition of each employee's employment. Employees are encouraged to raise any questions or concerns about this policy or about possible discriminatory harassment with the Executive Director. In the case where the allegation of harassment is against the Executive Director, please notify the Board President.

E. HOURS OF WORK

MO-CASE employees are expected to complete their assigned job duties in a timely fashion; remain within the total hours allocated in their employment agreement (i.e. within the total number of allocated hours per week, or per month, or per year); and to work 40 hours or less per week, unless overtime has been properly approved in accordance with the policy below. The Executive Director is subject to specific

work hour assignments by the Board and all other employees are subject to specific work hour assignments by the Executive Director. Where attendance at a meeting or function is required, the employee is expected to arrive promptly and to remain until their attendance is no longer required. If an employee is unable to work specifically assigned hours and/or attend a required meeting/function, it is their responsibility to notify the Executive Director as soon as possible.

Failure to complete assigned duties in a timely fashion and/or to work assigned hours may result in disciplinary action, including termination.

Overtime pay, which is applicable only to Non-Exempt Employees, is for any time worked in excess of 40 hours in a work week. Only the Executive Director or the Board President may authorize overtime. Overtime rate is one and one-half time (1½) the employee's straight time rate, except in instances involving a Sunday or holidays when the rate is two times the regular rate. Payment of overtime will be provided in the pay period following the period in which it is earned.

F. EMPLOYMENT POLICIES AND PRACTICES

Definition of Terms

1. **Employer.** MO-CASE is the employer of all full-time, part-time and temporary employees. An employee is hired, provided compensation and applicable benefits, and has his or her work directed and evaluated by MO-CASE.
2. **Exempt Employee.** An Exempt Employee is an employee who is paid on a salary basis and meets the qualifications for exemption from the overtime requirements of the Fair Labor Standards Act ("FLSA").
3. **Non-Exempt Employee.** A Non-Exempt Employee is an employee who is paid an hourly rate and does not meet the qualifications for exemption from the overtime requirements of the Fair Labor Standards Act ("FLSA"). For Non-Exempt Employees, an accurate record of hours worked must be maintained. MO-CASE will compensate non-exempt employees in accordance with applicable federal and state law and regulations.
6. **Temporary Employee.** An individual employed, either on a full-time or part-time basis, for a specific period of time less than six months.

All employees are classified as Exempt or Non-Exempt in accordance with federal and state law and regulations. Each employee is notified at the time of hire of his or her specific compensation category and exempt or non-exempt status.

G. POSITION DESCRIPTION AND SALARY ADMINISTRATION

Each position shall have a written job description. In general, the description will include the: purpose of the position, areas of responsibilities, immediate supervisor(s), qualifications required, salary range, and working conditions affecting the job, e.g., working hours, use of car, etc. The Board or the Executive Director shall have discretion to modify the job description to meet the needs of MO-CASE.

Benefits provided by MO-CASE will only be those required by law or stated in the employment agreement.

MO-CASE employees are paid for the agreed upon number of hours which they work. MO-CASE does not provide compensation for sick leave, vacation leave, personal leave, or provide any other paid leaves of absence except as required by law or as stated in the employee's employment agreement. It is expected that the employee's supervisor will be flexible when possible to allow for reasonable and necessary absences. Requests for unpaid leaves of absence will be approved only when required by law or at the discretion of the Board or of the Executive Director.

H. WORK REVIEW

The work of each employee is reviewed on an ongoing basis with the supervisor to provide a systematic means of evaluating performance.

The annual performance review is a formal opportunity for the supervisor and employee to exchange ideas that will strengthen their working relationship, review the past year, and anticipate MO-CASE's needs in the coming year. The purpose of the review is to encourage the exchange of ideas in order to create positive change within MO-CASE. To that end, it is incumbent upon both parties to have an open and honest discussion concerning the employee's performance. It is further incumbent upon the supervisor to clearly communicate the needs of MO-CASE and what is expected of the employee in contributing to the success of MO-CASE for the coming year.

Both supervisor and employee should attempt to arrive at an understanding regarding the objectives for the coming year. This having been done, both parties should sign the performance review form, which will be kept as part of the employee's personnel record and used as a guide during the course of the year to monitor employee progress relative to the agreed upon objectives.

The Executive Director reviews the work of all employees. Work reviews for the Executive Director are the responsibility of the Board.

I. REIMBURSEMENT OF EXPENSES

Reimbursement is authorized for reasonable and necessary expenses incurred in carrying out job responsibilities, including travel

expenses in accordance with the MO-CASE travel policy. Expenditures for which prior approval has not been obtained from the Executive Director or the Board President may not be approved.

J. SEPARATION

Either MO-CASE or the employee may initiate separation. MO-CASE encourages employees to provide at least two weeks (10 days) written notice prior to intended separation. After receiving such notice, an exit interview will be scheduled by the Executive Director or his or her designee. The Executive Director has authority to employ or separate all other employees. The Board has authority to employ or separate the Executive Director.

Circumstances under which separation may occur include:

1. Resignation. Employees are encouraged to give at least 10 business days of written notice. Since a longer period is desired, the intention to resign should be made known as far in advance as possible.
2. Termination or Lay-off. Under certain circumstances, the termination or lay-off of an employee may be necessary.

The Executive Director has authority to discharge an employee from the employ of MO-CASE. As stated above, all employment at MO-CASE is "at-will." That means that employees may be terminated from employment with MO-CASE with or without cause, and employees are free to leave the employment of MO-CASE with or without cause. Reasons for discharge may include, but are not limited to:

- Falsifying or withholding information on your employment application that did or would have affected MO-CASE's decision to hire you (this conduct will result in your immediate termination);
- Falsifying or withholding information in other personnel records including personnel questionnaires, performance evaluations or any other records;
- Performance at work below a level acceptable to MO-CASE or the failure to perform assigned duties;
- Failure to complete required time records or falsification of such time records;
- Insubordination;
- Refusing to work reasonable overtime;

- Negligence in the performance of duties likely to cause or actually causing personal injury or property damage;
- Fighting, arguing or attempting to injure another;
- Destroying or willfully damaging the personal property of another, including MO-CASE's property;
- Breach of confidentiality;
- Using or appearing to use for personal gain any information obtained on the job, which is not readily available to the general public or disclosing such information that damages the interests of MO-CASE or its customers or vendors;
- Placing oneself in a position in which personal interests and those of MO-CASE are or appear to be in conflict or might interfere with the ability of the employee to perform the job as well as possible;
- Using MO-CASE property or services for personal gain or taking, removing or disposing of MO-CASE material, supplies or equipment without proper authority;
- Dishonesty;
- Theft;
- Excessive tardiness or absenteeism whether excused or unexcused;
- Unauthorized absence from work without proper notice; and
- Engaging in discriminatory or abusive behavior, including sexual harassment.

At the sole discretion of the Executive Director, the employee may be asked to leave immediately or be given a period of notice.

K. RETURN OF PROPERTY

Employees are responsible for MO-CASE equipment, property and work products that may be issued to them and/or are in their possession or control

In the event of separation from employment, or immediately upon request by the Executive Director or the Board President, Employees must return all MO-CASE property that is in their possession or control. Where permitted by applicable law(s), MO-CASE may withhold from the employee's final paycheck the cost of any property, including intellectual property, which is not returned when required. MO-CASE

also may take any action deemed appropriate to recover or protect its property.

L. REVIEW OF PERSONNEL ACTION

Employees may request a review of a personnel action or an unsatisfactory performance review. Employees are expected first to discuss their concern with the Executive Director. If further discussion is desired, the employee may then discuss the situation with the Board President. The decision of the Board President is final.

M. PERSONNEL RECORDS

Personnel records are the property of MO-CASE, and access to the information they contain is restricted and confidential. A personnel file shall be kept for each employee and should include the employee's job application, copy of the letter of employment and position description, performance reviews, disciplinary records, records of salary increases and any other relevant personnel information. It is the responsibility of each employee to promptly notify his/ or her supervisor in writing of any changes in personnel data, including personal mailing addresses, telephone numbers, names of dependents, and individuals to be contacted in the event of an emergency.

All employees must complete, within two days of the end of each pay period, their time and attendance record for review and approval by the Executive Director. Accurately recording time worked is the responsibility of every employee. Tampering, altering, or falsifying time records may result in disciplinary action, including separation from employment with MO-CASE.

N. OUTSIDE EMPLOYMENT

Individuals employed by MO-CASE may hold outside jobs as long as they meet the performance standards of their job with MO-CASE. All employees will be subject to MO-CASE scheduling demands, regardless of any outside work requirements.

If MO-CASE determines that an employee's outside work interferes with their job performance or their ability to meet the requirements of MO-CASE, as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain employed with MO-CASE.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals or organizations for materials produced or services rendered while performing their jobs with MO-CASE.

O. NON-DISCLOSURE OF CONFIDENTIAL INFORMATION

Any information that an employee learns about MO-CASE, or its members or donors, as a result of working for MO-CASE that is not

otherwise publicly available constitutes confidential information. Employees may not disclose confidential information to anyone who is not employed by MO-CASE or to other persons employed by MO-CASE who do not need to know such information to assist in rendering services.

The protection of privileged and confidential information, including trade secrets, is vital to the interests and the success of MO-CASE. The disclosure, distribution, electronic transmission or copying of MO-CASE's confidential information is prohibited. Such information includes, but is not limited to the following examples:

- Compensation data.
- Program and financial information, including information related to donors, and pending projects and proposals.

Employees are required to sign a non-disclosure agreement as a condition of employment. Any employee who discloses confidential MO-CASE information will be subject to disciplinary action (including possible separation), even if he or she does not actually benefit from the disclosure of such information.

P. COMPUTER AND INFORMATION SECURITY

This section sets forth some important rules relating to the use of MO-CASE's computer and communications systems. These systems include individual PCs provided to employees, centralized computer equipment, all associated software, and MO-CASE's telephone, voice mail and electronic mail systems.

MO-CASE has provided these systems to support its mission. Although limited personal use of MO-CASE's systems is allowed, no use of these systems should ever conflict with the primary purpose for which they have been provided, MO-CASE's ethical responsibilities or with applicable laws and regulations. Each user is personally responsible to ensure that these guidelines are followed.

All data in MO-CASE's computer and communication systems (including documents, other electronic files, e-mail and recorded voice mail messages) are the property of MO-CASE. MO-CASE may inspect and monitor such data at any time. No individual should have any expectation of privacy for messages or other data recorded in MO-CASE's systems. This includes documents or messages marked "private," which may be inaccessible to most users but remain available to MO-CASE. Likewise, the deletion of a document or message may not prevent access to the item or completely eliminate the item from the system.

MO-CASE's systems must not be used to create or transmit material that is derogatory, defamatory, obscene or offensive, such as slurs, epithets or anything that might be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, physical or mental disability, medical condition, marital status, or religious or political beliefs. Similarly, MO-CASE's systems must not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.

Q. INTERNET ACCEPTABLE USE POLICY

MO-CASE has provided access to the Internet for authorized users to support its mission. No use of the Internet should conflict with the primary purpose of MO-CASE, its ethical responsibilities or with applicable laws and regulations. Each user is personally responsible to ensure that these guidelines are followed. Serious repercussions, including termination, may result if the guidelines are not followed.

MO-CASE may monitor usage of the Internet by employees, including reviewing a list of sites accessed by an individual. No individual should have any expectation of privacy in terms of his or her usage of the Internet.

MO-CASE's connection to the Internet may not be used for any of the following activities:

- The Internet must not be used to access, create, transmit, print or download material that is derogatory, defamatory, obscene, or offensive, such as slurs, epithets, or anything that may be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, disability, medical condition, marital status, or religious or political beliefs.
- The Internet must not be used to access, send, receive or solicit sexually-oriented messages or images.
- Downloading or disseminating of copyrighted material that is available on the Internet is an infringement of copyright law. Permission to copy the material must be obtained from the publisher. For assistance with copyrighted material, contact computer support or the Executive Director.
- Without prior approval of the Executive Director, software should not be downloaded from the Internet as the download could introduce a computer virus onto MO-CASE's computer equipment. In addition, copyright laws may cover the software so the downloading could be an infringement of copyright law.
- Employees should guard against the disclosure of confidential information through the use of Internet e-mail or news groups.
- The Internet should not be used to send or participate in chain letters, pyramid schemes or other illegal schemes.
- The Internet should not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job related purposes.

- The Internet should not be used to endorse political candidates or campaigns.

If you have any questions regarding any of the policy guidelines listed above, please contact the Executive Director or the Board President.

R. EMPLOYEE RECEIPT AND ACCEPTANCE

I hereby acknowledge receipt of the Missouri Council of Administrators of Special Education (MO-CASE) Handbook. I understand that it is my continuing responsibility to read and know its contents. I also understand and agree that the Handbook is not an employment contract for any specific period of employment or for continuing or long-term employment. Therefore, I acknowledge and understand that unless I have a written employment agreement with MO-CASE that provides otherwise, I have the right to resign from my employment with MO-CASE at any time with or without notice and with or without cause, and that MO-CASE has the right to terminate my employment at any time with or without notice and with or without cause.

I understand that any information that I learn about MO-CASE, or its members or donors, as a result of working for MO-CASE that is not otherwise publicly available constitutes confidential information. I may not disclose confidential information to anyone who is not employed by MO-CASE or to other persons employed by MO-CASE who do not need to know such information to assist in rendering services.

The disclosure, distribution, electronic transmission or copying of MO-CASE's confidential information is prohibited. If I disclose confidential MO-CASE information I will be subject to disciplinary action (including possible separation), even if I do not actually benefit from the disclosure of such information.

I understand the above policy and pledge not to disclose confidential information.

Further, in accordance with the conflict of interest policy, which I have reviewed in this handbook and which I understand, I provide the following information regarding any relationships, positions, or circumstances in which I am involved that I believe could contribute to a Conflict of Interest arising:

 I am unaware of any relationships, positions, or circumstances in which I am involved which may create a conflict of interest.

 Following are relationships, positions, or circumstances which may create a conflict of interest:

In the course of meetings or activities, I will disclose to the Executive Director or to the Board President any interests in a transaction or decision where I (including my business or other nonprofit affiliation), my family and/or my significant other, employer, or close associates will receive a benefit or gain. I understand that I will not be permitted to discuss with others or to otherwise influence any decision or transaction in which I have a conflict of interest.

I understand that this policy is meant to be a supplement to good judgment, and I will respect its spirit as well as its wording.

Signature _____ Date _____

II. BOARD POLICIES AND PROCEDURES

A. Overview

MO-CASE should be governed by persons who are informed and active in overseeing its operations and finances. If board members tolerate a climate of secrecy or neglect, MO-CASE assets are more likely to be used to advance an impermissible private interest. The MO-CASE Board should include individuals not only knowledgeable and passionate about MO-CASE's mission, but also those with expertise in critical areas involving accounting, finance, compensation, and ethics. The following policies and procedures have been adopted by the MO-CASE Board to assist it in assuring a common understanding of expectations related to Board member due diligence.

B. Fiscal Management

1. Accounting for MO-CASE must fulfill three important functions:
 - a. Ensure fiscal accountability in accordance with generally accepted accounting principles.
 - b. Ensure that procedures are designed to provide necessary controls.
 - c. Provide meaningful financial information to allow the MO-CASE Board of Directors to utilize available resources effectively in its pursuit of organizational goals.
2. Board Responsibilities
 - a. MO-CASE shall manage its fiscal affairs consistent with the purposes of the organization and in accordance with sound practices and legal requirements.
The financial responsibility of the Board of Directors of MO-CASE is three-fold:
 - To ensure that the agency is properly managed through the adoption of an annual budget, establishment of policies for administration of funds, and the regular review of the financial status of the organization.
 - To ensure that all local, state, and federal reporting requirements and procedures are followed.
 - To utilize proper judgment in all business transactions.
 - b. Annual Budget. MO-CASE operates on an annual budget. The Board Treasurer will develop and submit a proposed annual budget to the Board at its annual meeting in June. The Board will review and discuss the proposed budget and vote to adopt an annual budget at that meeting.
The Executive Director and Individual Designated for Accounting will assist the Treasurer in their preparation

of the annual budget.

- The Treasurer will submit the proposed annual budget to the President and the Executive Director at least two weeks prior to the June meeting.
- The proposed budget will include the following budget reserve categories:

Scholarship fund - in accordance with Board established amount.

Operation fund - designed to cover potential cash flow needs, and sufficient to continue payroll obligations, insurance costs, and other operational costs in the event that its major revenue producing events are cancelled or interrupted. This reserve should not exceed 150% of the prior year's expenditures.

Other reserve fund(s) - the Board may elect to establish other reserve funds, e.g. to accomplish long-term goals (building fund, etc.).

- The annual budget is implemented by July 1st annually.

- The annual budget may be modified by Board approval at any time.

c. Audit. An examination of the organization's financial statements shall be conducted by an independent public accountant, licensed and qualified to express an opinion on the fairness of presentation of the organization's financial statements. In addition, the auditors also prepare a separate report (the management letter). The results of the examination and any accompanying recommendations shall be reviewed and acted upon by the Board of Directors.

The examination referenced in this section should be a regular audit once every five years or when there is a new Individual Designated for Accounting or a new Executive Director. If a full audit with no negative findings has been conducted within 12 months of a change in Executive Director or the Individual Designated for Accounting, the additional audit will be conducted at the discretion of the Board. A financial review shall be conducted any year when a regular 5 year audit is not conducted.

3. Individual Designated for Accounting Responsibilities:

a. Complete a monthly financial statement within four weeks of the end of each month which includes:

- Record of income and expense for each budget category (prior month and year-to-date).
 - Balance sheet for the restricted funds.
 - Balance sheet for entire budget.
 - Comparison of actual to budget on a year-to-date basis.
 - Comments, e.g. expenditure cautions, revenue variances, etc. May include recommendation for budget modification.
 - Send to Treasurer, President, and Executive Director.
- Make available to other Board members upon request.

Reconcile the bank accounts of MO-CASE within two weeks of the end of each month and reconcile the investment accounts at least quarterly.

- b. Complete a financial statement at least one week prior to the Board meetings in which includes:
 - Year-to-date record of income and expenses for each budget category.
 - Balance sheet for the restricted funds.
 - Balance sheet for the entire budget.
 - Comparison of actual to budget on a year-to-date basis.
 - Investment accounts, including realized and unrealized profits/losses.
 - Comments
 - Send to Treasurer, President, and Executive Director two weeks prior to meetings.
- c. Complete an end of the year financial statement and forward to the Treasurer, President, and Executive Director at least one week prior to the Board's September meeting.

4. Procedures:

a. Expenditures:

- 1. Payroll - a payroll service may be utilized to pay salaried employees. Such service will require prior authorization from a person authorized by the Board to do so. Such service shall also make all required deductions and forward to the appropriate agency. Such service shall provide detailed payroll records annually and upon request.
- 2. All invoices and requests for payment (except those from the Executive Director) are forwarded to the Executive Director for approval. Proper documentation is required for all payments.
- 3. Payments made to the Executive Director require approval from the President, President-Elect, or Treasurer.
- 4. All approved invoices and requests for payment are forwarded to the Individual Designated for Accounting for payment.
- 5. The Individual Designated for Accounting is authorized to pay such approved invoices and requests for payments which are:
 - equal to or less than \$1,000 or,
 - previously approved by the Board action, e.g. scholarships, travel, etc.
 - newsletter costs
 - conference bills within the Board approved budget and/or

in accordance with a Board approved contract.

All other payments over \$1,000 require a second signature by the Treasurer, the President, or the President-Elect.

The Individual Designated for Accounting, Executive Director, or Administrative Assistant may also elect to request a second signature by one of the above Board officers for any payment.

6. The Individual Designated for Accounting enters the information into the MO-CASE financial management system, prepares the checks, and mails them. Checks requiring a second signature in accordance with the above guidelines will be sent to one of the designated Board members for signature, along with a stamped envelope for mailing.

7. The Treasurer and/or the Executive Director will review bank statements and cancelled checks each month for unusual items. Any questions which may remain after consultation with the Individual Designated for Accounting and/or other personnel will be forwarded in writing to the Executive Director and the President.

8. The Individual Designated for Accounting reconciles the bank statement at the end of each month and sends a copy of the bank reconciliation report to the Treasurer and to the Executive Director. The Individual Designated for Accounting maintains a hard copy of each monthly bank statement.

9. The Treasurer will also maintain a file of the bank reconciliation reports and bank statements.

10. The Individual Designated for Accounting will maintain the appropriate disbursement files until the completion of the next audit or review. The files will be transferred to the Treasurer at that time.

11. The Board may elect to authorize the Executive Director and/or the Administrative Assistant to utilize a MO-CASE credit/debit card for purchases not to exceed \$3000 per month. Original receipts for such purchases will be attached and forwarded to the Individual Designated for Accounting. Such authorization may be immediately revoked by the Executive Director, or by the President, or by the Treasurer for any reason until the next regularly scheduled meeting of the Board, which shall then determine future credit/debit card authorization(s).

b. Revenues

1. The MO-CASE office is designated to receive all payments. All mail, including payments received are provided directly to the MO-CASE Administrative Assistant. The Administrative Assistant logs in and copies all checks.

In addition, the Administrative Assistant scans and e-mails log sheets and copies of checks to the Individual Designated for Accounting, Treasurer, and the Executive Director.

The MO-CASE Administrative Assistant maintains a master list of paid registrants and members.

2. The MO-CASE Administrative Assistant marks all checks "for deposit only" and prepares deposit slip and sends copies to Executive Director, Treasurer, and Individual Designated for Accounting.

3. The Executive Director, Policy Coordinator, or any member of the MO-CASE board of Directors makes the deposit, makes a copy of the deposit and sends to the Treasurer, Individual Designated for Accounting and the Administrative Assistant.

4. The MO-CASE Administrative Assistant enters the check deposit information into the MO-CASE web based data management system (e.g. Wild Apricot).

5. The Individual Designated for Accounting then enters the information into the MO-CASE financial accounting management system (e.g. QuickBooks).

6. The Individual Designated for Accounting reconciles payment receipts, deposits, and MO-CASE web based management (e.g. Wild Apricot) entries.

7. The MO-CASE Administrative Assistant will reconcile all accounts receivable more than 60 days past due.

8. The Executive Director and/or Treasurer will review the log of deposits and comparison to the MO-CASE web based data management system (e.g. Wild Apricot). The Treasurer will give an updated financial report during the Executive Committee conference call.

c. Capitalization Policy

The policy of MO-CASE is to capitalize assets when the useful life is greater than one year and the acquisition cost meets the capitalization threshold.

Purchased or constructed capital assets are reported at acquisition or construction cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

Capital assets are capitalized and depreciated when their cost or donated value exceeds \$1,000. Assets will be depreciated on the straight-line basis over their estimated useful lives as outlined below.

Depreciation Method—Straight Line over the following useful

lives:

Buildings	40-60 years
Building Improvement	15-30 years
Vehicles	3-5 years
Office Equipment	3-5 years
Computer Equipment	3-5 years

Other Considerations:

(1) REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair expenditures are charged to the appropriate department and fund.

(2) IMPROVEMENTS are expenditures for additions, alterations and renovations that appreciably prolong the life of the asset, materially increase its value or adapt it to a different use. Improvements of this nature are capitalized.

d. Investments

1. The Board is responsible for making the following investment determinations:

- objectives for the investment, e.g. build a reserve fund, fund operating expenses, etc.
- the performance goals for the investment, i.e. rate of return expected.
- determine the risk tolerance for the investment, e.g. conservative, moderate, and aggressive, etc.
- identify any restrictions on investments, i.e. ethical considerations.
- determine the quality of investments, e.g. grade of bonds, etc.
- determine the needed liquidity of the investments.

2. The Board is responsible for monitoring the performance of its investments, i.e., comparing the performance against established benchmarks.

3. The Executive Director and Treasurer will recommend investment instruments within Board established parameters. The Board will approve all investments included within its portfolio.

e. Travel Policy

As a non-profit organization, stewardship of our resources is essential. Our policy is to reimburse individuals for approved, reasonable, proper and necessary travel expenses incurred in conjunction with approved MO-CASE activities. It is a MO-CASE policy that all travel be conducted in the least expensive manner.

1. LOCAL TRAVEL

- Mileage Reimbursement. MO-CASE will reimburse actual and necessary expenses. This includes mileage in a privately owned vehicle, and related tolls and parking. Mileage costs will be reimbursed at the current IRS approved rate.
- Meal reimbursement. Meals will be reimbursed on the following "per diem" basis: \$60 per day. This amount includes costs for meals, including tips for service. The guidelines for meals are \$15 for breakfast, \$15 for lunch, \$30 for dinner. Reimbursement may not be requested for meals which are otherwise provided, e.g. included in a conference and reimbursement for alcoholic beverages may not be requested. The per diem allowances should not be interpreted as an entitlement, but rather as allowances for actual expenditures for meals or incidental expenses. Reimbursement requests within these guidelines do not require receipts.
- Lodging. Travelers will be reimbursed for the cost of a standard single room. It is expected that a medium range hotel will be utilized, unless a meeting or conference being attended is at a higher range hotel. Reimbursement will be made for the number of nights reasonable and necessary for the traveler to participate in the MO-CASE business purpose for the trip. Lodging receipts are required for reimbursement.

2. LONG DISTANCE TRAVEL

- Prior approval must be requested for all "Long Distance Travel". Please submit the MO-CASE National Travel Authorization Form with estimated expenses to the Executive Director (ED). The ED must submit the form to the MO-CASE President for prior approval. This form can be found on the MO-CASE website.
- Air Travel. MO-CASE will reimburse airfares to approved destinations. Travelers must use the lowest available airfare. First class, international, and spouse travel is not reimbursable. Receipts are required for reimbursement.
- Mileage Reimbursement. Mileage will be approved at the current IRS rate, but will not exceed the lowest available coach airfare.
- Meal reimbursement. Meals will be reimbursed on the following "per diem" basis: \$60 per day. This amount includes costs for meals, including tips for service. The allocations are not to exceed \$15 for breakfast, \$15 for lunch, \$30 for dinner. Reimbursement may not be requested for meals which are otherwise provided, e.g. included in a conference and reimbursement for alcoholic beverages may not be requested. The per diem allowances should not be interpreted as an entitlement, but rather as allowances for actual expenditures for meals. Reimbursement requests within these guidelines do not require receipts.
- Lodging. Travelers will be reimbursed for the cost of a standard single room. It is expected that a medium range hotel will be utilized, unless a meeting or conference being attended is at a higher range hotel. Reimbursement

will be made for the number of nights reasonable and necessary for the traveler to participate in the MO-CASE business purpose for the trip. Lodging receipts are required for reimbursement.

- Automobile Rental. Automobiles should be rented only when the cost advantages are clearly justified (i.e. the cost of the rental car would be less than using taxis, etc.). All rental car receipts received by the traveler must be submitted with the expense report.
- Ground Transportation. Taxicabs are usually the lowest cost and preferred method of ground transportation. Receipts are required for all transportation expenses of \$10 or greater.

3. Expense Reporting

- Report Required. All travel expenses must be preapproved on the MO-CASE National Travel Authorization form. Expenses for which reimbursement is sought must be reported on the MO-CASE Expense form created for that purpose and must be signed by the person seeking reimbursement. At a minimum, the form will include the following components: expense amount, time/place of expense, business purpose, business relationship of the person to the organization. Required receipts must be included with the form. In the event that it is impractical to obtain a required receipt or if such receipt has been inadvertently destroyed, the traveler should furnish a written statement to that effect, as well as an explanation of the expenditure involved.
- Timely Submission of Report. The suggested timeframe for expense report submission is within two weeks of travel. Reports filed more than 60 days after expenses are incurred will not be reimbursed without the approval of the Executive Director.

4. Pre-payment of Expenses

- Generally, pre-payment of anticipated expenses will not be allowed. However, the Board President may approve such requests, in which case the Board President will provide to the Executive Director the name of the person traveling, the business purpose of the trip, the amount approved, and the purposes for the amounts. In the event the Board President requests such pre-payment, the request must be approved by the Treasurer.
- Payment of actual expenses, e.g. airline tickets and registration fees, may be approved prior to the activity where receipts are provided with the travel expense form or can be paid for with the MO-CASE credit/debit card provided they are approved using the National Travel Authorization Form.

5. Cancellation Fees/Penalties

In cases where cancellation fees/penalties are incurred as a result of a change of plans, the fees will be reimbursed

if there is a valid business reason for the change of plans. Acceptable business reasons include the organization canceling or altering the trip or delays in flight connections. This explanation should be attached as documentation with the travel expense report. In instances where these fees/penalties are incurred without adequate explanation, the cost of the fees/penalties will not be reimbursed.

C. MO-CASE RECORD RETENTION POLICY

It is the policy of MO-CASE to comply with legal document retention requirements and to additionally maintain its records and documents for the benefit of MO-CASE.

No MO-CASE document or record may be altered, covered-up, falsified, or destroyed to prevent its use in an official proceeding. This policy applies to all MO-CASE officers, Board members, employees, and others under the control of MO-CASE.

Following are descriptions of types of records, together with the length of time they will be retained:

TYPE OF RECORD	RETENTION PERIOD
ACCOUNTING	
Accounts receivable subsidiary ledgers	7 years
Accounts payable subsidiary ledgers	7 years
Auditors' reports	Permanently
Bank deposit slips	3 years
Bank statements, reconciliations, check registers, investment statements	7 years
Budgets	2 years
Cancelled checks, generally	7 years
Cancelled checks, important payments	Permanently
Cash disbursements journal	Permanently
Cash receipts journal	Permanently
Contracts, government and general (after expiration/termination	15 years
Depreciation records	Permanently
Employee expense reports	7 years
Annual financial statements	Permanently
Interim/internal financial statements	3 years
General journal/ledger and end-of-year trial balances	Permanently
Inventory lists	7 years
Invoices to customers	5 years
Invoices from vendors	5 years
Internal audit reports	Permanently
Petty cash vouchers	3 years
CORPORATE RECORDS	
Annual reports	Permanently

Articles of incorporation	Permanently
Constitution and bylaws	Permanently
Board and board committee minutes	Permanently
Contracts and leases (expired)	Permanently
Contracts and leases (active)	Permanently
Deeds, mortgages and bills of sale	Permanently
Legal correspondence (important)	Permanently
Property appraisals	Permanently
Property records	Permanently
INSURANCE	
Accident reports & claims (settled cases)	7 years
Expired insurance policies	7 years
PERSONNEL	
Employee files (after termination)	7 years
Employment applications	3 years
Payroll records, summaries and tax returns	7 years
Time cards	7 years
TAXES	
State tax exemption application	Permanently
State tax exemption letter	Permanently
Federal tax exemption application	Permanently
Federal tax exemption letter	Permanently
Income tax returns	Permanently
Payroll tax returns	7 years
Property tax returns	Permanently
Sales and use tax returns	7 years

D. Whistleblower Policy

1. General

MO-CASE expects its Board officers, Board members, employees, and other representatives to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of MO-CASE, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

2. Reporting Responsibility

It is the responsibility of all directors, officers, and employees to report Wrongful Conduct in accordance with this Whistleblower Policy.

3. Wrongful Conduct

"Wrongful Conduct" is defined in this Whistleblower Policy to include: a serious violation of MO-CASE policy; a violation of applicable state and federal law; or the use of MO-CASE property, resources, or authority for personal gain or other non organization-related purpose except as provided under MO-CASE

policy.

This definition of Wrongful Conduct is not intended to be an exclusive listing of the illegal or improper activity encompassed by the Whistleblower Policy. Rather, the Whistleblower Policy is intended to serve as a means of reporting all serious improprieties that potentially impact the integrity and effective operation of MO-CASE.

4. No Retaliation

No Board officer, member, or employee who in good faith reports Wrongful Conduct will suffer harassment, retaliation or adverse employment consequence. Any Board officer, member, or employee who retaliates against anyone who has reported Wrongful Conduct in good faith is subject to discipline up to and including termination of employment or removal from the board, as applicable. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within MO-CASE prior to seeking resolution outside of MO-CASE.

5. Reporting Wrongful Conduct

MO-CASE encourages its directors, officers, and employees to share their questions, concerns, suggestions, or complaints with someone who can address them properly. Any Board officer, member, or employee may report Wrongful Conduct to the Executive Director or the president of the board of directors. If the Wrongful Conduct implicates one or both of the Executive Director or the president of the board of directors, or if the reporting individual is not comfortable speaking with or not satisfied with response of the foregoing individuals, the issue may be reported to any member of the board of directors. The Executive Director, president of the board of directors, and all members of the board of directors to whom a report of Wrongful Conduct is made are required to immediately advise the full board of directors of such report of Wrongful Conduct.

6. Acting in Good Faith

Anyone filing a complaint of Wrongful Conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates Wrongful Conduct. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

7. Confidentiality

Reports of Wrongful Conduct or suspected Wrongful Conduct may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of Wrongful Conduct or suspected Wrongful Conduct will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

8. Handling of Reported Wrongful Conduct

A representative of the board of directors will notify the sender and acknowledge receipt of the reported Wrongful Conduct or suspected Wrongful Conduct within five business days, unless such report was submitted anonymously. All reports will be promptly

investigated and appropriate corrective action will be taken if warranted by the investigation.

E. Conflict of Interest Policy

I. Statement of Policy

The directors of a charity owe it a duty of loyalty. The duty of loyalty requires a director to act in the interest of the charity rather than in the personal interest of the director or some other person or organization. In particular, the duty of loyalty requires a director to avoid conflicts of interest that are detrimental to the charity.

A possible conflict of interest exists when a Board officer, member, or employee has a material personal interest, either direct or indirect, in a proposed transaction involving this organization. When an officer, member, or employee has an interest in a transaction being considered by the organization, the individual should disclose that conflict before the board of directors or staff member takes action on the matter. Any board officer, member, or employee having a conflict of interest will not vote or use his or her personal influence on the matter and will not be present when the matter is discussed by the board. The minutes of the meeting will reflect that a disclosure was made, and the abstention from voting.

This policy also will apply to immediate family members of the Board officers, members, and employees and the organization's committees. Board officers, members, and employees of MO-CASE will be required to attest annually to their familiarity with this policy and to provide information concerning any possible conflict of interest so that disclosure, if necessary, is made.

Staff members and their immediate families will not benefit materially from the organization beyond receipt of salaries, fringe benefits, and reimbursement for authorized expenses.

2. Definition of Material Personal Interest

A material personal interest is:

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

Compensation includes direct and indirect remuneration as well as gifts, favors, and non-financial benefits that are not insubstantial.

3. Procedures

- The interested individual(s) will disclose to the Board, preferably in writing, the material facts as to his or her material personal interest in the transaction and in any corporation, partnership, association or other organization involved in the transaction prior to the meeting at which the Board acts upon the transaction.

-The interested individual(s) will absent himself or herself from the meeting while the transaction is discussed and acted upon.

-A disinterested Board officer or member, or other disinterested party familiar with the transaction, will present evidence of the fairness of the proposed transaction, such as competitive bids or comparable price quotations.

-The vote of a majority of the disinterested Board of Directors participating in the meeting and constituting a quorum, after reaching a decision regarding whether the proposed transaction is fair to the organization, will be required for approval of the transaction. The minutes for the meeting will reflect that a disclosure of interest was made and that the interested individual(s) abstained from voting and was not present during the Board's consideration of the transaction.

-These procedures (i) will apply to transactions approved after the date of adoption of this policy; (ii) will not apply to reimbursement of expenses actually incurred by any director in the course of performing his or her duties as such; and (iii) may be waived or altered in any particular case by vote of a majority of the full Board of Directors for good cause shown.

4. Potential Conflict Report

To assist in implementing this policy, each proposed new Board member and employee will file a potential conflict report on the form below in connection with the selection process. Existing Board members and employees will file the report in June with the Executive Director.

F. MO-CASE Policy Acknowledgement Form

Name: _____ Date: _____

Position/Office:

I, _____ have reviewed and understand the MO-CASE constitution dated _____. I have also reviewed and understand the MO-CASE policies and procedures contained in the Handbook dated _____, which include personnel policies, accounting procedures, travel policy, whistleblower policy, records retention policy, and conflict of interest policy. In accordance with the conflict of interest policy, I provide the following information regarding any relationships, positions, or circumstances in which I am involved that I believe could contribute to a Conflict of Interest arising (as defined in MO-CASE's Conflict of Interest Policy):

I am unaware of any relationships, positions, or circumstances in which I am involved which may create a conflict of interest.

Following are relationships, positions, or circumstances which may create a conflict of interest

In the course of meetings or activities, I will disclose any interests in a transaction or decision where I (including my business or other nonprofit affiliation), my family and/or my significant other, employer, or close associates will receive a benefit or gain. After disclosure, I understand that I will be asked to leave the room for the discussion and will not be permitted to vote on the question.

I understand that this policy is meant to be a supplement to good judgment, and I will respect its spirit as well as its wording.

Signature _____ Date _____

Updated: 2013-08-15