

## Public Purpose

Agency funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the Agency. This is a requirement of the Iowa Constitution.

All funds received by the Agency are considered public funds and must be used to support the educational mission of the Agency. The best test to use when determining whether the expenditure is appropriate is called the “public scrutiny test.” The test is simple and merely asks whether the tax-paying public would view the expenditure as necessary to support public education. If you are already questioning whether the expenditure is appropriate, it may very well not be appropriate. Contact the Business Office if you have any questions about appropriate expenses.

Expenditures of Agency funds for Agency officers, directors, employees, and volunteers are approved for the following purposes, as these are commonly granted benefits for employees and volunteers in public and private organizations which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the Agency, thus assisting in creating a more productive learning environment:

1. Awards or tokens of recognition for employee service to the Agency
2. Retirement appreciation function to recognize retiring employees
3. Recognition item upon the retirement of an employee
4. Recognition item upon the end of service by a Board member
5. Volunteer appreciation
6. Food items and refreshments for Board members and staff during Board meetings and/or work sessions
7. Food items and refreshments for Board or Superintendent committees/meetings
8. Climate Culture Committee to promote positive work environment limited to \$15 per year per employee.

Agency awards or tokens of recognition shall be determined by the Agency Board and/or the Chief Administrator or designee in advance and shall be paid for with “general” Agency funds under the control of the Chief Administrator or designee. Public funds should not be used for the purchase of staff awards or tokens of recognition other than as listed above.

## Examples of Appropriate and Inappropriate Use of Public Monies

This section identifies specific practices and procedures to be followed by all Agency employees when using public funds. The following list is intended to provide examples and may not be all-inclusive:

1. **Alcohol**  
The purchase of alcohol is never an acceptable use of public funds.
2. **Meetings and Conferences Food:**  
Meal and snacks are normally a personal expense. Any meal or snack paid for with public funds must be a reasonable price and be an integral part of employment duties.

Meals and snacks can be paid for with public funds if it is for:

- Workshops and meetings for LEA staff, Board Members and advisory councils conducted by the Agency for the benefit or input of citizens or other levels of government.
  - The meeting is a breakfast, lunch or dinner and attendance during meal time(s) is a requirement of an employee's job duties. The amount paid per meal shall not exceed \$10 per person; exceptions to be approved by the Chief Administrator.
  - All food receipts must be itemized – this includes catered meals, and should include the public purpose of the meeting.
  - Tips or meals are allowed but should not exceed 15%.
3. **Coffee and Beverages**
    - Coffee and other beverages are normally a personal expense. A voluntary collection can be made from those who desire to have coffee and other beverages.
    - Except for meetings and conferences, coffee and beverages shall not be purchased with public funds.
  4. **Employee Break Room Supplies**

Public funds should not be used to stock supplies such as plastic ware and paper products in employee break rooms. A voluntary collection can be made from those who desire to have such supplies.
  5. **Individual Receptions**

Receptions for individual employees should never be paid from public funds. This includes retirement dinners, staff meals, welcome aboard receptions, and similar gatherings where food and/or refreshments may be served. Voluntary collections can be taken from those attending such gatherings.
  6. **Acceptable Occasions**

The Board and/or Chief Administrator may determine that the serving of food or refreshments is appropriate for selected occasions. The annual welcome back meeting, retirement reception for all Agency employees and educator appreciation week are examples.
  7. **Public Areas**

In some cases, a building or part of a building is routinely open to the public for conducting Agency business; having refreshments of nominal value available to members of the public, such as coffee and other nominal snacks/beverages, are considered a courtesy and are authorized.
  8. **Agency Board Meetings**

The Agency Board meets at a time that is intended to be convenient for the general public. Meetings routinely span the normal dinner hour. Serving meals of reasonable value to Board members and staff required to attend Board meetings is considered an appropriate expense.
  9. **Student Incentives**

Incentives purchased for students as part of an initiative program, recognition (reward, honor roll, etc.) shall be of nominal value and authorized the appropriate Administrator. Receipts should include the reason for the expense.
  10. **Employee Gifts**

Expenditures for gifts, or gift cards to staff and employees are not authorized. This includes gifts purchased for staff birthdays or other personal occasions. Voluntary collections from staff would be an acceptable way of purchasing employee gifts.

**11. Flowers**Sympathy or Congratulations

The use of public funds for the purchase of flowers is restricted to the few occasions where a public expression of sympathy or congratulations has been determined by the Board or the Chief Administrator to be in the best interests of the Agency. Personal donations can be made in lieu of flowers if requested by the family. Written expressions of condolence are encouraged for all other occasions where flowers are not appropriate.

Individual Achievements

Unless they are part of the award ceremony, flowers are not appropriate for individual achievements. Graduations have been an exception to this provision.

**12. Awards and Recognition**

- At times, awards or tokens of recognition are appropriate for presentation to Agency staff in recognition of service. Agency awards or tokens of recognition shall be determined by the Board and/or the Chief Administrator or designee in advance and shall be paid for with General Fund monies.
- At times, awards are appropriate for presentation to people (e.g., volunteers) or organizations external to the Agency. External awards or tokens of recognition shall be determined by the Board and/or the Chief Administrator in advance.

**13. Break Room Equipment**

Microwaves, refrigerators, coffee pots, toaster ovens and other similar equipment items may be procured with public funds for use in public reception areas and employee break rooms. Otherwise, these items must be purchased with personal funds. In all instances, all fire marshal safety restrictions must be observed. These items are not authorized in classrooms and offices.

**14. Holiday Parties, Decorations and Cards**

- Office holiday decorations shall not be purchased with public funds.
- Holiday cards shall not be purchased with public funds.
- Staff holiday parties and meals are a personal expense. Voluntary collections may be taken to fund holiday events. Public funds shall not be used for holiday parties.

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