

TEXAS GOVERNMENT ACCOUNTABILITY ASSOCIATION

Comprehensive Transparency and Ethics Policy for Texas School Districts, Version 250203 (as may be amended, supplemented or otherwise modified from time to time, this "Policy")

This Policy:

1. Is not applicable to any Trustee's candidacy or election that is regulated by the Texas Ethics Commission; and
2. Does not waive the authority and discretion of any School District, Board of Trustees, Trustee, or District Official to enforce higher ethical standards than those established by this Policy.

SECTION 1. TRANSPARENCY & DISCLOSURES

1. **General Covenants and Provisions.** The transparency standards and requirements set forth in this Policy shall extend to the School District, Board of Trustees, Trustees, District Officials, Affiliated Organizations, Local Government Affiliate, and other Persons as applicable.
2. **Financial.** The School District must post to its website, at no cost to the public, for the current fiscal year, and for each fiscal year following the adoption of this Policy by the School District, the information set out below in this Section. Unless stated otherwise below, all reports shall be for each fiscal year.
 - a. **AFMR.** The School District's Annual Financial Management Report.
 - b. **Audits.**
 - i. The School District shall conduct a District-wide efficiency audit every three years, which audit shall be conducted by an outside independent firm; provided, however, the requirement to conduct an efficiency audit is waived if the School District has an annual budget of \$2,000,000 or less for any year in which an efficiency audit would otherwise be required. The scope of the audit shall be to engage in fraud detection and to recommend suggested cost savings and identify revenue opportunities. The draft audit report and the final audit report shall be posted to the School District's website and the lead partner on the audit shall be made available for a Q&A session with residents and taxpayers within the bounds of the School District within 30 days of report completion.

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- ii. The School District shall conduct a District-wide financial audit every year, which audit shall be conducted by an outside independent firm. The scope of the audit shall be to engage in fraud detection, affirm the accuracy of all financial reporting, and confirm proper accounting procedures are utilized. The draft audit report and the final audit report shall be posted to the School District's website and the lead partner on the audit shall be made available for a Q&A session with residents and taxpayers within the bounds of the School District within 30 days of the final audit report's completion, subject to the relevant provisions of the applicable accounting rules. No firm shall perform such audit for more than 3 years in succession and no more than 6 times in 10 years.
- c. **Vendors.** The School District shall require all Vendors, in order to receive more than \$10,000 in payments during a fiscal year, to fill out and sign under penalty of perjury, a form annually with the following information at a minimum:
 - i. Name of the Vendor;
 - ii. Address and phone number of the Vendor;
 - iii. Nature of such Subject Vendor's business dealings with the School District;
 - iv. Any Family Relationship between the Vendor or any Affiliate Organization of the Vendor with a Trustee or District Official and/or any Trustee or District Official's Affiliate Organizations;
 - v. The amount and timing of all political contributions by the Vendor or any Affiliate Organization of the Vendor to any Trustee in the previous 24 months; and
 - vi. The name, position, and total payments of any individual employed by or otherwise paid within the past 12 months by the Vendor or a Vendor's Affiliate Organization to a current or former Trustee or District Official or a Family Relationship of a current or former Trustee or District Official.
- d. **Local Government Affiliates.** As a condition to receiving funds from the School District, all Local Government Affiliates shall annually agree in writing to complying with this Policy.
- e. **Miscellaneous Financial Matters.**
 - i. Individual Compensation. A complete list of the total compensation paid to each District Official including wages, salary, overtime, and benefits (including health, dental, life and pension) on an annual basis organized by last name alphabetically.
 - ii. Vendor Searchability. An easily searchable database that includes a unique identifying number, vendor name, amount paid, reason given for amount paid if any, chart of account number and description to where coded, date, and description, if any.

3. **Conflicts of Interest.** The School District shall post on its website accessible from the navigation on the home page within 5 business days, the occurrence of any of the following with all the relevant details:
- a. ***School District, Board of Trustees, & Local Government Affiliate Employment.*** If the School District, Board of Trustees, or any Local Government Affiliate hires or pays for any purpose (other than for compensation listed above in Section 1.2.(e)(i)) a Trustee or District Official or any person that is a Family Relationship of any Trustee or District Official.
 - b. ***Contracting.*** If the School District, Board of Trustees, or any Local Government Affiliate signs a contract with or enters into any agreement (written or otherwise) with:
 - i. any Trustee or District Official;
 - ii. any Family Relationship of any Trustee or District Official; and/or
 - iii. any Affiliate Organization of any Trustee or District Official or any of their Family Relationships.
 - c. ***Payments.*** The School District, Board of Trustees, or any Local Government Affiliate makes any payments to any of the following that is not pursuant to a written contract and which has not been previously disclosed pursuant to Section 1.3(a) or Section 1.3(d) above:
 - i. any Trustee or District Official;
 - ii. any Family Relationship of any Trustee or District Official; and/or
 - iii. any Affiliate Organization of any Trustee or District Official or any of their Family Relationships.
 - d. ***Services & Asset Sales.*** Any Trustee or District Official, any Family Relationship of any Trustee or District Official, or any Affiliate Organization of any Trustee, District Official or any their Family Relationships purchases on their own behalf or has another Person purchase on their behalf any material, item, land, improvements, service, or anything of value from the School District, Board of Trustees, or a Local Government Affiliate.
4. **Board of Trustees Meetings.**
- a. All meetings of the Board of Trustees shall be fully subject to the Texas Open Meetings Act and Texas Public Information Act without restriction. If any court of law, administrative court, opinion, statute, or other ruling shall determine that any entity described herein is not subject to the Texas Open Meetings Act and/or Texas Public Information Act as a matter of law, said entity shall regardless adopt the provisions of the Texas Open Meetings Act and Texas Public Information Act and conduct its affairs in full compliance, including waiving immunity for injunctive relief to enforce compliance.
 - b. All meetings involving a majority of the Board of Trustees shall be live-streamed and video recorded. The School District will take all necessary steps to ensure that any individual speaking during the meeting, including any individual speaking to the Board of Trustees or making any presentation to the Board of Trustees is both clearly visible and identified during the live-stream and in the video recording.

The School District will ensure that video and audio recordings of all Board of Trustees meetings are promptly made available to the public, and in any event within 48 hours, on the School District's website.

- c. The Board of Trustees shall be permitted to meet in closed executive session to discuss certain sensitive or otherwise confidential information as allowed under Texas state law; provided, however, that any individual matter that the Board of Trustees proposes to have considered during a closed executive session must first be (1) listed on the agenda of a regular meeting of such Board of Trustees, which such agenda shall be made available to the public on the School District's website in advance of such regular meeting, and (2) during that regular meeting of the Board of Trustees, approved by a majority vote of the Board of Trustees to have such individual matter considered during a later closed executive session.
- d. The Board of Trustees shall be permitted to meet in closed executive session to discuss certain sensitive or otherwise confidential information solely as required under Texas state law.

5. **Student Information.**

- a. ***Instructional Materials.*** The School District shall implement a program to require that all teaching materials and tests used in each classroom per Texas Education Code § 26.006, including a syllabus and a list of assigned readings (which list shall include the title of each book and the author's name), shall be posted on the School District's website at the earlier of the beginning of each school semester and any change to the teaching materials, except for tests which will be posted within 48 hours after being administered, and regularly updated in a manner that is categorized by classroom and easily accessible by parents, residents and taxpayers. No materials shall be provided to or assigned to any student prior to being posted on the School District's website. In the event any material is provided to students without being disclosed in accordance with this Section 5(a), the School District shall post such material to the School District's website within 48 hours of discovering such omission. The School District shall also notify within 72 hours the parent or legal guardian of any student who was provided teaching materials without such materials having first been disclosed in advance in accordance with this Section 5(a). To the extent that any teaching materials or other content required to be disclosed under this Section 5(a) are subject to copyright protection under applicable law, the School District shall make such materials available to parents, guardians, residents and taxpayers of the School District through a password-protected system. In addition, the School District shall implement a program to require that the title and author of all books, periodicals and all other materials made available in any School District library or similar forum be posted to the School District's website, and updated at least monthly in a manner that is categorized by location and easily accessible by parents, residents and taxpayers.

- b. ***Post-Secondary Data.*** The School District shall assist students in applying for college, university, trade school, and/or other post-secondary activity in accordance with their career and family goals. In assisting students, the School District shall track for each student the institutions applied to as well as acceptance, rejection, waitlist, and enrollment data for each application. This data shall be made available to be viewed by the public on the School District's website. Individual student names shall be removed and information anonymized to protect the privacy of individual students. The data provided by the School District on the website will include detail regarding how many students applied to each institution and how many were accepted, waitlisted, or rejected from each institution. However, students and parents may refuse to share this data with the School District at their sole discretion.
- c. ***Student Testing Data.*** With individual identifying student data removed in order to preserve privacy, overall student performance data on all standardized tests, including the STAAR Test and any other test required under state or federal law, as well as Advanced Placement Tests and other similar tests administered by the School District, shall be made available for review on the School District's website. Such performance data must be aggregated and reported on the School District's website in a manner that clearly describes the average performance by all students as well as by the categories of students required by applicable law (i.e., ethnicity, sex, grade level, subject area, and campus). This performance data shall be made available within five (5) business days of receipt by the School District. The results of individual student performance on academic skills assessment instruments administered by the School District shall remain confidential and shall not be released unless otherwise permitted by applicable law. Students and parents may refuse to share this data with the School District at their sole discretion, except for any specific data that is required to be shared with the School District under applicable law.
- d. ***Transparency with Parents.*** The District will seek to implement and maintain the highest levels of transparency with respect to the parents and legal guardians of District students. Upon request by a parent or legal guardian of a student, the District shall promptly provide any and all information requested by such parent or legal guardian pertaining to such student unless such disclosure is strictly prohibited by applicable law. Such information may include, but shall not be limited to, the current and future behaviors, qualities, expressions or comments of the student. The District will not allow any trustee, officer, administrator, employee, teacher, staff member, contract worker, vendor or any other representative or affiliate of the District to withhold any information relating to or concerning a student from the parent or legal guardian of such student under any circumstances.

6. **Miscellaneous.**

- a. ***Organizational Chart.*** A comprehensive organizational chart identifying the Board of Trustees, District Officials, administrators, employees and other staff

and contract workers, the supervisor each person reports to, all position descriptions, and contact information (including city phone number and city e-mail address as applicable) updated at least quarterly and posted to the School District's website.

- b. ***Open Records Requests.*** The School District shall implement a system to allow citizens to submit open records requests, to track such requests, and to receive responses to such requests within 10 days at the lowest cost applicable under Texas state law, and with only the redactions and limitations that are mandatory under Texas state law.
- c. ***Appearances before the Board of Trustees.*** Any Person who appears before the Board of Trustees, before speaking, shall be asked to disclose any payments he or she or any Family Relationship, Affiliate Organization, or Family Relationship's Affiliate Organization of he or she that have been received from the School District, a Trustee, or District Officials in the past 12 months.
- d. ***Notifications and Alerts.*** The School District shall make easily accessible an automated RSS feed to which users of the School District's website may subscribe for notification of preferred, user-selected updates to the website. Additionally, the School District shall provide a means for citizens to sign up for an email list and for text message alerts to receive prompt updates when relevant documents, identified by type and category including curricula changes for specific classes, are updated on the School District's website. The School District will also provide a similar means for citizens to sign up for an email list and for text message alerts relating to upcoming meetings of the Board of Trustees and any other notices issued by the School District in any other format.

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SECTION 2. ETHICS & RELATED PROHIBITIONS & REQUIREMENTS

1. General Covenants and Provisions.

- a. The ethics standards set forth in this Policy are designed to:
 - i. Encourage high ethical standards in official conduct by Trustees and District Officials; and
 - ii. Establish minimum guidelines for ethical standards of conduct for all Trustees and District Officials by setting forth those acts or actions that are incompatible with the best interests of the School District.
- b. These standards shall extend to the School District, Board of Trustees, individual Trustees, District Officials, Local Government Affiliates, Family Relationship, Affiliate Organizations and other Persons as applicable.

2. Conflicts of Interest.

- a. **Decision Making.**
 - i. Trustees may not vote on any matter in Section 1.3 above for which they are a Conflicted Party.
 - ii. District Officials may not be the deciding party on any matter in Section 1.3 above for which they are a Conflicted Party.
- b. **Usage of School District Property.** Unless explicitly allowed in writing per the terms of employment or office holding, a Trustee or District Official shall not use, or permit others to use, any School District, property, or personnel for non-School District or non-Board of Trustees purposes, as applicable, except when otherwise available to the public generally or to a class of residents on substantially the same terms and conditions.
- c. **Representation.** Trustees and District Officials shall not for pay, profit, compensation, financial gain or other benefit represent or appear on behalf of themselves or on behalf of non-School District or non-Board of Trustees interests before the School District or Board of Trustees.
- d. **Personnel Reporting.** No Person employed by the School District or any Trustee shall report directly or indirectly to a Family Relationship without the affirmative, public approval by the Board of Trustees.
- e. **Proper Contracting.** No District Official shall be the decision maker for the hiring of a Vendor whereby said Vendor or an Affiliate Organization of the Vendor is a Family Relationship of the District Official.

3. **Gifts.** To avoid the appearance and risk of impropriety and self-enrichment Trustees and District Officials shall not solicit or accept any Gift from any Person doing business with, seeking to do business with, or being regulated by the School District. Those items or services that do not constitute prohibited Gifts include, but are not limited to:
 - a. Political contributions made and reported in accordance with all applicable local, state, and federal laws.
 - b. Awards publicly presented in recognition of public service.

- c. Entertainment, meals or refreshments furnished in conjunction with public events, appearances, or ceremonies related to official School District business, if furnished by the sponsor of such public event, and meals and refreshments having a value of less than \$200.00 when furnished or provided to a Trustee or District Official during the conduct of public business.
 - d. Any item received by a Trustee or District Official and immediately donated to a charitable organization.
 - e. Meals, lodging, or transportation in connection with services rendered by the Trustee or District Official at a conference, seminar or similar event that is more than merely perfunctory.
 - f. Attendance by a Trustee or District Official at hospitality functions at local, regional, state or national association meetings and/or conferences.
 - g. Pens, pencils, calendars, t-shirts, caps and similar items containing logos, slogans, company names or other marketing material and commonly given out for advertising purposes.
4. **Use of Confidential Information.** Trustees and District Officials shall not disclose confidential or proprietary information, or any information they have acquired or obtained in the course of any fiduciary capacity or relationship, that could adversely influence the property, government, or affairs of the School District, nor directly or indirectly use his or her position to secure confidential information about any Person for their financial benefit or gain.
- a. **Use of Student Data.** All data collected by the School District or on behalf of the School District relating to students shall be used solely for school purposes (as defined under section 32.151 of the Education Code), and the School District shall be strictly prohibited from selling, using, disclosing or otherwise distributing any such student data for commercial gain or for any purpose permitted by applicable law. Subject to the foregoing, the School District is permitted to sell, use, disclose or distribute data relating to a particular student to a third party solely if (a) the parent or legal guardian of a student requests in writing that such information be shared with an identified third party, and in such case only with such identified third party, or (b) prior to selling or distributing such information, the District obtains the written consent of the particular's student parent or legal guardian. For the avoidance of doubt, any disclosure permitted pursuant to the preceding sentence shall only include data relating to that particular student and shall not include or reflect information relating to any other student or students. Any individual or organization that collects student data on behalf of the District shall be subject to the same restrictions, prohibitions, and limitations that apply to the School District as set forth herein and in sections 32.151-.157 of the Texas Education Code.
 - b. **Student Mental Health Information.** The District will not allow any trustee, officer, administrator, employee, teacher, staff member, contract worker, vendor or any other representative or affiliate of the District to conduct any mental health

survey, study or diagnosis of any student without obtaining the prior written consent of the parent or legal guardian of each such student.

5. Outside Employment and Political Activities.

- a. Full-time District Officials must inform their supervisor in writing before engaging in off-duty employment.
- b. The School District, Board of Trustees, and Local Government Affiliates shall abstain from employing professional lobbyists. Any Trustee or District Official who advocates for changes in state or federal policy, regulations, or laws in their capacity as a Trustee or District Official shall disclose the matters promoted or opposed and to whom on the School District's website within 72 hours of occurrence.

6. Former and Current Trustees and District Officials.

- a. A former Trustee or District Official shall not use or disclose confidential government information acquired during service as a Trustee or District Official, provided that this Section shall not prohibit:
 - i. Any disclosure that is no longer confidential by law;
 - ii. The confidential reporting of illegal or unethical conduct to authorities designated by law; or
 - iii. As required by court order or appropriate agency.
- b. A former Trustee or paid District Official shall not represent for compensation any person, group or entity, other than himself or herself, or his or her immediate family members, before any Election Official, District Official, or the Board of Trustees for a period of 2 years after termination of his or her official duties, except by the public permission of and disclosure by the Board of Trustees.

SECTION 3. GLOSSARY OF DEFINED TERMS

- 1. **Rules of Construction.** Words used in the present tense include the future tense. Words used in the plural number include the singular, and words in the singular include the plural. The word "shall" is always mandatory. The word "herein" means in this Policy. The word "regulations" means the provisions of any applicable ordinance, rule, regulation or policy.
- 2. **Defined Terms.** For the purposes hereof, the following terms have the meanings set forth below:
 - a. "**Affiliate Organization**" means any Person in which: (1) such Person or any Family Relationship of such Person holds a five percent (5%) or greater beneficial or ownership interest; and/or (2) such Person or any Family Relationship of such Person is directly or indirectly involved in the management and/or control of such entity.

- b. “**Board of Trustees**” means the School District’s Board of Trustees, as a body corporate, as described in Tex. Educ. Code § 11.051. “Board of Trustees” shall also include all committees, sub-committees, working groups, councils, or any other entity created by the Board of Trustees.
- c. “**Conflicted Party**” means any Person who has entered into a relationship categorized as a Conflict of Interest as described by Section 1(3) above.
- d. “**District Official**” means all persons appointed by the Board of Trustees or an individual Trustee to any committee, sub-committee, working group, council, or any other entity created by the Board of Trustees and all employees of the School District with supervisory roles and authority over policies and procedures. This includes the School District’s Superintendent, which means the individual who is the educational leader and the chief executive officer of the school district as set forth in Tex. Educ. Code § 11.201(a). For the avoidance of doubt, District Official shall not include the Trustees.
- e. “**Family Relationship**” means any relationships within the third degree by consanguinity or second degree by affinity, each as defined by Tex. Gov’t Code Chapter 573. In relevant part, (A) Tex. Gov’t Code Chapter 573.023(c) provides that “[a]n individual’s relatives within the third degree by consanguinity are the individual’s: (1) parent or child (relatives in the first degree); (2) brother, sister, grandparent or grandchild (relatives in the second degree); and (3) great-grandparent, great-grandchild, aunt who is a sister of a parent of the individual, uncle who is a brother of a parent of the individual, nephew who is a child of a brother or sister of the individual, or niece who is a child of a brother or sister of the individual (relatives in the third degree).”; and (B) Tex. Gov’t Code Chapter 573.025(b) provides that “[a]n individual’s relatives within the second degree by affinity are: (1) anyone related by consanguinity to the individual’s spouse in one of the ways named in Section 573.023(c)(1) and 573.023(c)(2); and (2) the spouse of anyone related to the individual by consanguinity in one of the ways named in Section 573.023(c)(1) and 573.023(c)(2).
- f. “**Gift**” means a favor, service, hospitality, economic benefit, product or item having a value of \$200.00 or more, or \$500.00 or more within a 12-month period. A “Gift” does not include campaign contributions reported as required by local, state, or Federal law, money, items, or benefits received from a relative if given on account of kinship, or any value received by will, intestate succession, or as a distribution from an inter vivos or testamentary trust established by a spouse or ancestor.
- g. “**in writing**” shall include by memorandum, letter, or email whereby receipt is verified.
- h. “**Local Government Affiliate**” means any Person in which payments (other than compensation) from the School District accounts for at least thirty percent (30)% of such Person’s annual revenues, whereby the School District, Board of Trustees, or District Official appoints two or more board members, or whereby the School District established or renews such Person’s charter.

- i. **“Person”** means any individual, corporation, sole proprietorship, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, limited liability company, and any other legal entity.
“School District” means any educational institution in the State of Texas supported in whole or in part by state tax funds unless specifically excluded from the Texas Education Code as well as their subsidiaries, excluding charter schools and institutions of higher education.
- j. **“TGAA”** means the Texas Government Accountability Association, which has been organized in accordance with the Interlocal Cooperation Act, Tex. Gov't Code §791.001, et seq.
- k. **“Trustee”** means the individual elected members of the Board of Trustees.
- l. **“Vendor”** means any Person that receives payments from the School District that is not employment compensation.