



Board Policy Manual

Last reviewed/approved February 12, 2024 ([see minutes here](#))

SECTION I – OVERVIEW	1
A. Responsibilities of Board of Directors	1
B. Responsibilities of the Board	1
C. Responsibilities of Individual Board Members (“Directors”)	2
D. Code of Ethics	2
SECTION II – THE SCHOOL	2
A. Mission, Vision, and Our Approach	2
B. School Legal Status	3
C. Non-Discrimination Policy (link to public copy)	3
D. Organizational Chart	3
SECTION III – THE BOARD	3
A. By-laws (link to public copy)	3
B. Policy Making	3
C. Board Review of Administrative Procedures	5
D. Summary of Georgia Open Meeting Law	5
E. Board Attendance Policy	6
F. Board Fundraising Policy	7
G. Board Self-Evaluation	7
H. Annual Training	7
I. Indemnification Policy	7
J. Chief Executive Policy	8
K. Compensation Policy	9
L. Risk Management Policy	9
M. Board Background Checks	10
N. Conflict of Interest Policy (link to public copy)	10
O. Confidentiality Policy (link to public copy)	10
P. Grievance Policy (link to public copy)	10
Q. Whistleblower Policy (link to public copy)	10
R. Open Record & Records Retention Policy	10
S. Media Policy	11
T. Social Media Policy	11
SECTION IV – FINANCE AND ACCOUNTING (link to fiscal policies)	11

With unwavering commitment to exceptional academics, leadership development, and community collaboration, **DeKalb Brilliance Academy** prepares all Kindergarten-8th grade students to thrive in high school and college, have fulfilling careers, and become impactful leaders in our communities.



SECTION I – OVERVIEW

A. Responsibilities of Board of Directors

The DeKalb Brilliance Academy Board of Directors will ensure we achieve our mission for our school through strategic planning and progress monitoring, alignment of assets to priorities, protecting financial assets, ensuring legal and ethical integrity, selecting and evaluating the Head of School, and advocating for the School's mission and goals to garner support from community. As a Board of 7-13 members, the Board will utilize a subcommittee structure that will report to the full Board monthly to ensure these duties.

The DeKalb Brilliance Academy Board Policy Manual contains the policies used to effectively govern the organization for the purpose of creating a high-quality public charter school for the students and families of DeKalb.

B. Responsibilities of the Board

- Support and advocate for the mission and vision of the school. Evaluate and review the stated mission and purpose that articulates the organization's goals, means, and primary constituents served.
- Select, support, and evaluate the Head of School. Ensure the chief executive is qualified for the position, and ensure the chief executive has the moral and professional support necessary to further the stated Mission and goals of the School.
- Ensure effective planning. Actively participate in the overall planning process and assist in implementing and monitoring the plan's goals.
- Monitor and strengthen programs and services. Determine alignment of programming with Mission of the School and monitor their effectiveness.
- Ensure adequate financial resources. Secure adequate resources for the organization to fulfill its Mission.
- Protect assets and provide proper financial oversight. Assist in developing the annual budget and ensure proper financial controls are in place.
- Build a competent Board. Define prerequisites for candidates, orient new members, and annually evaluate Board's Performance.
- Ensure legal and ethical integrity. Ensure adherence of the School to legal standards and the highest ethical standards.
- Enhance the school's public standing. Clearly articulate the School's mission, accomplishments, and goals to the public and garner support from the community.

C. Responsibilities of Individual Board Members ("Directors")

- Support and advocate for Mission and vision of the School
- Commit 6-10 hours per month (includes meetings, phone calls, and emails)
- Attend monthly Board meetings and actively serve on at least one committee
- Make a meaningful annual contribution
- Support decisions made by the Board as a whole
- Cultivate community support for the School

D. Code of Ethics

All Board Members of the School must:



- Uphold and abide by all local, state, and federal laws, court orders, rules and regulations issued by the Georgia Department of Education and any other relevant authority pertaining to schools.
- Effectuate desired changes only through lawful and ethical processes.
- Make decisions grounded on the educational welfare and wellbeing of the children served by the School without consideration to race, religion, color, sex, income level, or any other irrelevant characteristic.
- Use their independent judgment in reaching all decisions.
- Not use their position as Director for personal gain or profit.
- Conduct themselves in a manner that reflects positively on the School.
- Make all reasonable efforts to support the School's mission and personnel.

SECTION II – THE SCHOOL

A. Mission, Vision, and Our Approach

Mission

With unwavering commitment to exceptional academics, leadership development and community collaboration, DeKalb Brilliance Academy prepares all Kindergarten-8th grade students to thrive in high school and college, have fulfilling careers and become impactful leaders in our communities.

Vision

Each child will know and leverage their unique brilliance to critically analyze the world around them and to design a better and more equitable future.

Our Approach

1. **College Preparatory Rigorous, Relevant Academics:** All students will engage in the foundational skills they need to access college-preparatory curriculum across humanities (ELA and social studies), math, and science to become critical thinkers and creative problem solvers.
2. **Affirming, Predictable Environment:** Our physical environment will affirm our students and reinforce our belief that all students can be leaders. Our school-wide systems will create the predictability necessary for students to develop independence and take the risks required to grow.
3. **Social-emotional Learning to Empower Student Leadership:** Teachers and students will engage in the social-emotional learning that students need to be successful leaders through explicit skill development, daily goal setting, and reflection.
4. **Entrepreneurial Project-based Learning:** Community experts will partner with teachers to design projects that provide experiential, relevant learning connected to high-demand careers.
5. **Exceptional Teaching = Exceptional Learning:** We support our teachers with high-quality curricula materials to use as a foundation for their practice, with significant time for collaborative planning, data analysis, and professional development.
6. **Collaborative Family & Community Partnerships:** Families and communities are valuable experts that strengthen our school through early, frequent, and thorough collaborative partnerships.

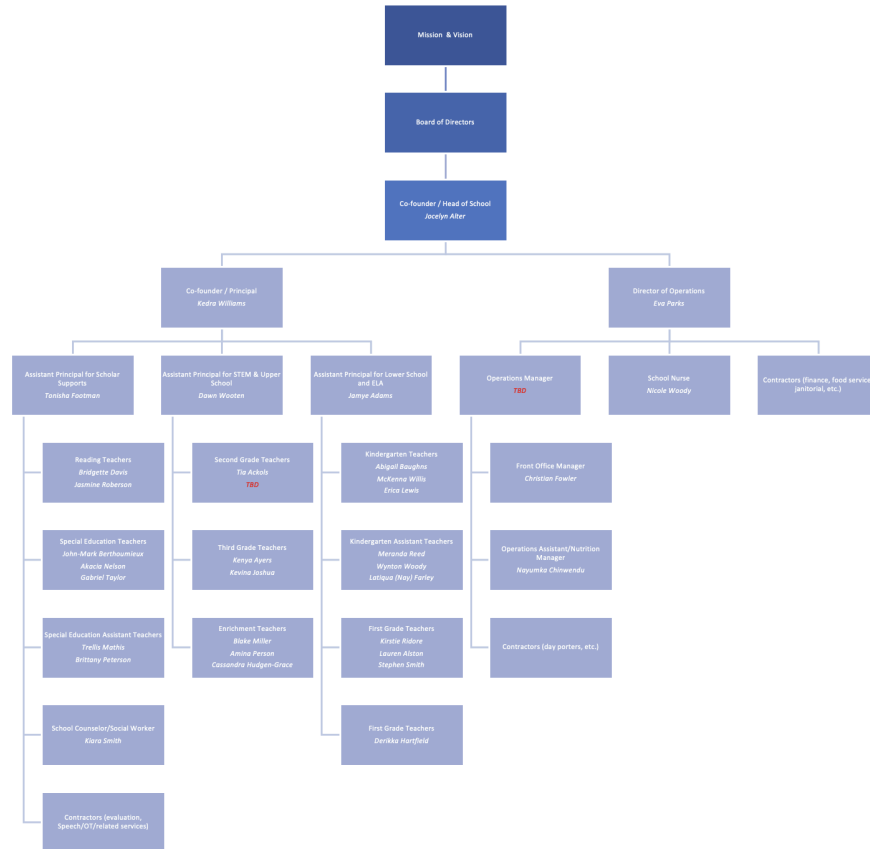
B. School Legal Status

DeKalb Brilliance Academy is undergoing the application process to become a State Academy Commission charter school. The School will operate pursuant to the charter that will be granted by the State Academy Commission ("SCSC"), a Legal Educational Authority of the State of Georgia.



C. Non-Discrimination Policy ([link to public copy](#))

D. Organizational Chart



SECTION III – THE BOARD

A. By-laws ([link to public copy](#))

B. Policy Making

1. The Board shall be solely responsible for adopting, repealing or amending policies for The School. Action by the Board shall be accomplished as set forth in the bylaws.
2. Except in cases of special need, the Board shall follow the following procedure in adopting, repealing or amending policies at DeKalb Brilliance:



- (a) Committee Review. The proposed policy shall be submitted to the appropriate committee for review and discussion. When the committee has a final draft of the policy, it will be submitted to the full Board for review.
- (b) Full Board Review. The proposed policy shall be contained in the Board packet distributed prior to the full Board meeting. The policy will be presented at a full meeting of the Board. The Board will review and discuss any necessary changes on the policy. When discussion of the policy is concluded, the Board will decide whether to move the policy to a full Board vote. The board will vote on whether to approve the policy. If the policy receives a simple majority vote, the proposed policy will be adopted and shall become a policy of DeKalb Brilliance Academy. If the policy does not receive a majority vote, it will go back to committee for revision and resubmission to the full Board.
- (c) Special Needs. Upon a two-thirds (2/3) vote of the Directors present at a regular or special meeting called for that purpose, a special need may be declared. If a special need is declared, a policy may be adopted on first reading.
- (d) A proposed policy should reference the policy provision it will be amending. Ideally, the entire policy will be shared with new and deleted language displayed in redline.

C. Board Review of Administrative Procedures

The Board recognizes its role of ensuring the fiscal and organizational health of the school through oversight and continuous progress monitoring. The Head of School shall be responsible for the day-to-day administration of affairs of DeKalb Brilliance and shall manage all activities of the school as prescribed by the Board. As a result, the Board need not review administrative policies and regulations in advance of issuance except as required by law. However, the Board should approve in advance any highly sensitive matters of policy and/or regulations that have the potential to impact its duties and obligations to DeKalb Brilliance and/or Georgia Department of Education. To that end, the Head of School shall exercise his or her discretion to identify and bring to the Board's attention any such policies and regulations prior to issuance.

Administrative policies and regulations should reference existing Board policy when applicable. The Board reserves the right to review administrative policies and regulations at its discretion. However, the Board shall revise or veto such regulations only when, in its judgment, such regulations are inconsistent with the Board's policies.

D. Summary of Georgia Open Meeting Law

The Georgia Open Meetings Act covers the meetings of "the governing body of an agency" and committees created by its members. The general rule is that all meetings of governing bodies of agencies must be open to the public. The term "agency" includes the following:

- Every state department, agency, Board, bureau, commission, public corporation, and authority;
- Every county, municipal corporation, school district and other political subdivision;
- Every department, agency, Board, bureau, commission, authority and similar body of each county, municipal corporation or other political subdivision of the state;
- Every city, county, regional or other authority established pursuant to state law; and;
- Non-profit organizations that receive more than one-third of their funds from a direct allocation of state funds from the governing authority of an agency.



A governing body may exclude the public from a portion of a meeting known as a "closed session" if it identifies a specific statutory exemption. Under Georgia Open Meetings Act, a governing body may hold a closed session when it is dealing with one of nine subject-area exemptions found in Ga. Code § 50-14-3. The applicable exemptions per the current GA Code are (subject to change):

- staff meetings held for investigative purposes under duties or responsibilities imposed by law;
- meetings when any agency is discussing the future acquisition of real estate;
- meetings when discussing or deliberating upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee;
- meetings of the Board of trustees or the investment committee of any public retirement system when such Board or committee is discussing matters pertaining to investment securities trading or investment portfolio positions and composition; and
- meetings when discussing any records that are exempt from public inspection or disclosure pursuant to paragraph (15) of subsection (a) of Code Section 50-18-72, when discussing any information a record of which would be exempt from public inspection or disclosure under said paragraph, or when reviewing or discussing any security plan under consideration pursuant to paragraph (10) of subsection (a) of Code Section 15-16-10.

To ensure compliance with Open Meeting Law, DeKalb Brilliance Academy will:

- Post the annual schedule of meetings on the school website and in a highly-visible location in the front office and other areas frequented by our school community.
- Any changes to the schedule would be published in the same locations at least two weeks in advance, as well as advertised on the school's social media profiles.
- All meeting locations will be announced in advance and held in publicly-accessible locations.
- Meeting agendas will be available at least one week in advance on the school's website.
- The board will provide clear signage, seating, and agendas for any members of the community that want to attend the meeting.
- Utilize the following script for public comment:
 - Anyone that is here for public comment, please indicate by signing up on the clipboard in the back OR in the chat in zoom by X:10 PM if you would like to make a comment. We will have two minutes for each speaker, in the order in which we receive the request to comment.
 - If people sign up:
 - Transparency: Board meetings are a public forum to provide transparency into the governance of the school. Engagement from the community is strongly encouraged and vital to that governance. We value and appreciate the input from our community members. As we proceed with public comments, we would like to remind everyone of the following guidelines:
 - Time Limit: A total of 30 minutes shall be set aside for public comment. Each speaker will have a maximum of 2 minutes to speak. A speaker may not sign up to speak more than once during the same public comment period.
 - Board Action: The board cannot respond to public comment in the meeting, and in general needs to listen, and then follow up after the board meeting, this is because the board acts through policies and votes as a governing body, not through individuals, so we cannot respond until the board has the



information to respond as a group (as opposed to individually), as applicable. We understand this can feel awkward, but please know that we are taking careful notes and take all feedback to the board seriously. The board will direct an appropriate committee or the Head of Schools to engage in responding at a later time as necessary and appropriate.

- Scope of discussion: Please be aware that certain topics cannot be discussed during the public comment period. These include, but are not limited to, pending investigations or legal matters, personnel matters, confidential student information and matters, and issues that are subject to ongoing grievance or complaint procedures. Any attempt to discuss these topics during public comment will not be permitted.
- Discourse: Speakers are encouraged to maintain decorum and present their comments in a civil manner. The Governing Board reserves the right to request any speaker engaging in defamatory comments to cease. We appreciate your cooperation and understanding in adhering to these guidelines.
- Any disruptive members of the public will be asked to cease their disruption to allow the Board meeting to continue. If the disruption continues, the disruptive member will be asked to leave the meeting.
- Meeting minutes will be posted on our website upon approval (from the previous month's meeting). In the event of an executive session (due to personnel matters, negotiations including real estate, or threatened or potential litigation), the board will motion in the open meeting to go into executive session and state the general reason, which will be reflected in the minutes. Meeting minutes will be recorded for Executive Sessions but will not be made public.
- Committee meetings will be held to the same open meetings standards as general board meetings for location accessibility, notice, and meeting minutes.
- Special meetings held outside of regularly-scheduled board meetings will be announced at least 24 hours in advance through the county's legal notice publications, school website, and school social media.

E. Board Attendance Policy

Because Board meetings are the only forum during which the Board can discuss and vote on major school policies and decisions, attendance at these meetings carries a special importance.

Definitions. *"Notified" Absence:* For absence to be "notified," a Director must notify the person running the meeting (usually Chair or Vice-Chair) by 12:00pm the day of the meeting that s/he will be absent. *"Unnotified" Absence:* For absence to be "un-notified," a Director failed to notify the person running the meeting (usually Chair or Vice-Chair) by 12:00pm of the meeting day that s/he will be absent.

Unsatisfactory Attendance. If any of the following conditions exist, an individual Director will be considered to have unsatisfactory attendance: (1) the Director has two *"un-notified"* absences in a row; (2) the Director has three *"notified"* absences in a row; or (3) the Director misses one third of the total number of Board meetings during one of their term years.

Process for Responding to Unsatisfactory Attendance. The Board Secretary will keep track of Director attendance through Board meeting minutes and will provide this information to the Chair.



The Chair will directly contact a Director at risk of potentially violating the policy to discuss the problem as well as issue both verbal and written warning. If a Director does violate the policy, the Chair will bring this to the Board's attention for discussion, after which point a majority vote will be held to determine possible termination from the Board.

F. Board Fundraising Policy

The Board of Directors is a 100% giving Board. Board members are expected to give an annual monetary gift to the School and are asked to make the School a priority in their personal giving. All financial contributions to the school by board members are confidential (known only to the leader of the Fundraising Taskforce), and no minimum contribution is required. Directors are expected to be involved in fundraising by using their personal and business connections when appropriate, by soliciting funds when appropriate, by serving on fund-raising committees, and by attending fundraising events.

G. Board Self-Evaluation

Effective performance of the Board itself can have a significant impact on the overall success of the school. Therefore, the Board will conduct an annual assessment of its own work. The Board Chair will conduct an annual assessment/evaluation of the Board and individual Directors, including each Director's self-assessment, and Board meetings/sessions, and report a summary to the Governance Committee and full Board but it must include a formal written survey/self-assessment tool. The evaluation process should be designed to encourage constructive feedback aimed at improvement.

H. Annual Training

Annual Training. The Governing Board shall receive initial training and annual training thereafter. Pursuant to O.C.G.A §20-2-2072 and relevant State Board rules, the training shall include, but not be limited to, best practices on school governance, the constitutional and statutory requirements relating to public records and meetings, and the requirements of applicable statutes and rules and regulations. The school may require evidence of participation or certificates of completion to demonstrate the requirement has been satisfied.

Within 60 days, new members to the Board of Directors shall participate in a formal training session provided by an agency qualified to provide training specific to charter schools and non-profit governance. At a minimum, this training shall include:

- Fiduciary Responsibilities of Boards
- Roles and Responsibilities
- Board Accountability
- Conflict of Interest
- Open Meetings and Open Records
- Best Practices in Charter School Governance

I. Indemnification Policy

The School will purchase and maintain Directors and Officers Liability Insurance (often called D&O), liability insurance payable to the directors and officers of a corporation, or to the organization(s) itself, as indemnification (reimbursement) for losses or advancement of defense costs in the event



an insured suffers such a loss as a result of a legal action brought for alleged wrongful acts in their capacity as directors and officers.

The corporation will not provide indemnification for items arising from the individual's participation in an excess benefit or self-dealing transaction. Indemnification may also be denied in a proceeding brought by or on behalf of the corporation (except for expenses), if it is determined that the indemnitee did not meet the standard of conduct required.

This indemnification includes expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by him/her in connection with such action, suit, or proceeding if s/he acted in good faith and in a matter s/he reasonably believed to be in or not opposed to the best interests of the Corporation. With respect to any criminal action or proceeding, s/he must also have had no reasonable cause to believe his/her conduct was unlawful.

J. Chief Executive Policy

The Board shall rely on its Chair and the Chief Executive reporting to the board (e.g. Head of School/School Leader) to provide professional and administrative leadership. The Chief Executive shall be hired by and report directly to the Board of Directors.

The Chief Executive will be responsible for the day-to-day administration of the school's affairs and will manage and direct all activities of the organization as prescribed by the Board. The Chief Executive will have the power to hire and discharge employees of the school and will oversee and direct their activities in carrying out the work of the school. The Chief Executive is the Board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the Chief Executive. The Chief Executive will, directly or indirectly, supervise all other staff members employed by the school and is responsible for selecting staff members, conducting staff evaluations, and recommending compensation levels. Accordingly:

1. The Board will never give instructions to persons who report directly or indirectly to the Chief Executive.
2. The Board will refrain from evaluating any staff other than the Chief Executive.
3. The Board will view Chief Executive performance as identical to organizational performance, so that organizational accomplishment of ends, policies, and organizational operations (within the boundaries established in Board policies on executive limitations) will be viewed as successful Chief Executive performance.

Annual Head of School Performance Evaluation

Charter schools receive autonomy over fiscal management and the academic program in exchange for accountability, which measures the school's attainment of specific mission-oriented academic, operational, and governance goals. The Board of Directors' key responsibility is to manage the school through the performance of the Chief Executive. There are three core purposes of the evaluation: to recognize areas of strength and success, to identify areas for improvement and/or focus, articulate areas for improvement and/or focus, and to inform the Board's request for a plan of action from the school leader that addresses how the goals in the charter will be met. Annually, the Executive Committee will conduct the evaluation in accordance with its Chief Executive Evaluation Protocol (which provides guidelines for: how to gather information to inform the



evaluation; a timeline for evaluation activities that aligns with the school year; and what to include in the written evaluation document).

Leadership Sustainability Policy

The School will have a sustainability policy that:

1. Ensures ongoing and continuous development of leadership capacity at the Head of School and Board levels.
2. Responds in a timely and effective manner to an emergency leadership transition.
3. Responds in a timely and effective manner to a planned leadership transition.

Emergency Leadership Transition Plan

The following outlines the school's plan in the case an emergency transition of the Head of School is necessary. The Head of School may be immediately dismissed in cases of unethical or illegal behavior, gross misconduct, mishandling of funds, or continued underperformance of responsibilities.

- *Communication:* In the case of the Head of School needing an emergency transition out of his role, the Board Chair will become the first point of contact, notifying all Directors of the transition, and leading discussion about next steps. The Board Chair will send subsequent communication containing the circumstances and recommend a plan of action to the full Board for approval and to the school staff for information. Once the full Board has approved a plan of action, the Board Chair will send a message to the organization's key stakeholders, e.g., the authorizer, funders, parents, and Building Excellent Schools detailing the plan. The Board will ensure ongoing access to key stakeholder contact lists and to critical passwords, such as those used for social media accounts.
- *Financial Oversight:* To enable business to continue in the case of an emergency Head of School transition, the Board will ensure that the Dean of Operations, Chair, and Treasurer are signatories on the school's checking accounts. For ease of access, the Board will ensure the ability to make transactions electronically on all accounts. The Board will also ensure ongoing access to current contact details for all financial advisors, accountants and back-office providers, and key funders. Finally, the Board will ensure that a schedule of key activities and deadlines, such as the IRS Form 990 is current and accessible.
- *Interim Management:* In the case of an emergency transition, the Board will designate the Director of Curriculum and Instruction as acting Head of School. The active Head of School has limited executive power. He or she will be appointed by the Board to provide leadership during the planning and/or implementation phases of the executive search.
- *Executive Search:* The Board will immediately convene an ad hoc committee composed of the Chair and two other Directors, and chaired by the Chair.

K. Compensation Policy

Board members shall serve without compensation. Board members shall be allowed reasonable reimbursement of expenses incurred in the performance of their duties, including attendance at Board-authorized conferences or meetings for the purposes of board professional development. Reimbursements for expenses while traveling for board related duties or functions shall be reimbursed according to the travel policy of DeKalb Brilliance Academy.



L. Risk Management Policy

DeKalb Brilliance Academy is committed to protecting its human, financial, and goodwill assets and resources through the practice of effective risk management. DeKalb Brilliance Academy's Board and management are dedicated to safeguarding the safety and dignity of its paid and volunteer staff, its clients, and anyone who has contact with the organization. To this end, the Board will ensure that the organization has a risk management plan for the organization that is reviewed and updated on an annual basis.

M. Board Background Checks

DeKalb Brilliance Academy requires criminal background checks for all Governing board members. These will be completed at time of board member onboarding and stored in a place that can be easily accessible to the board (e.g. through JDP.com and storing on Google drive).

Any board member that will work with students (e.g. as a project mentor or volunteer) will be required to obtain a "clearance certificate" in accordance with O.C.G.A. § 20-2-211.1 - obtaining a certificate issued by the Professional Standards Commission that verifies that an educator has completed fingerprint and criminal background check requirements and does not have a certificate that is currently revoked or suspended in Georgia or any other state. A clearance certificate shall be a renewable certificate valid for five years.

N. Conflict of Interest Policy ([link to public copy](#))

O. Confidentiality Policy ([link to public copy](#))

P. Grievance Policy ([link to public copy](#))

Q. Whistleblower Policy ([link to public copy](#))

R. Open Record & Records Retention Policy

The Governing Board is subject to and shall comply with the Georgia Open Records Act, O.C.G.A. § 50-18-70 et seq., and any subsequent amendment thereof. As a public body, documents created by the board of a charter school are considered public records. "Public records" are broadly defined to include the following: documents; papers; letters; books; tapes; photographs; computer-based or generated information; and similar material prepared and maintained or received in the course of the operation of a public office or agency. Public records also include records received or maintained by a private person, firm, corporation or other private entity in the performance of a service or function for or on behalf of a public office or agency, unless the records are otherwise protected by specific statute or court order from disclosure. Records prepared or maintained by a private entity in cooperation with public officials, or contemplating the use of public resources and funds are considered public records and are subject to the Open Records Law.

Thee Head of School, in consultation with school legal counsel, shall have no more than three business days to determine whether or not the record or records requested are subject to access under Georgia Open Records Act, O.C.G.A. § 50-18-70 et seq., and to produce aid records.



The Governing Board shall maintain its adopted policies, budgets, meeting agendas, and minutes, and shall make such documents available for public inspection. The Charter School shall make the minutes of all Governing Board meetings available on its website within ten (10) business days after Governing Board approval and for the duration of the Charter.

It is the policy of the School to retain and destroy records according to the current retention schedule according to the [Georgia Archives](#). For purposes of this policy, unless otherwise specified, no distinction shall be made as to the physical form of records, be they original paper documents, photocopies, electronic documents, or any other format. Nothing in this policy shall preclude records from being retained longer than the retention period specified.

S. Media Policy

This Media Policy applies to all employees of DeKalb Brilliance as well as members of the Board of Directors. This policy covers all external news media including broadcast, electronic, and print.

Staff, Board and student pictures, voice or work will not be used in external communications without a signed Media Release form.

To ensure the quality and consistency of organizational information disseminated to media sources, the following policy shall be enforced:

- All media contacts are to be handled by the Head of School, or his or her designee, regardless of who the media representative is or whom he or she represents or how innocuous the request.
- All press releases or other promotional materials are to be approved by the Head of School or his or her designee prior to dissemination.
- If a reporter, producer, or other news media person should contact an employee of DeKalb Brilliance or a member of the Board of Directors, the individual who is contacted should refer the media person to the Head of School.

T. Social Media Policy

This Social Media Policy applies to all employees of DeKalb Brilliance as well as members of the Board of Directors.

Board member and staff reputations are linked with the reputation of the school. Recognizing this fact, it is critical that board members and staff restrict public access to their social media profiles and use discretion about the language, photos, and other content posted to those profiles.

Privacy settings should ensure that board member and staff profiles on social media platforms may not be viewed by the public, or put another way, the profiles may be viewed only by approved friends/followers. Even with privacy settings in place to restrict public access to social media profiles, board members and staff should thoughtfully curate their profiles to ensure they are professional and do not in any way undermine the mission or values of the school.

SECTION IV – FINANCE AND ACCOUNTING ([link to fiscal policies](#))



The Board of Directors of the School will ratify, annually review and maintain a separate Fiscal Policy Manual to cover the robust breadth and depth of fiscal compliance and governance. This Policy Manual will contain clear policies to provide for legal compliance, best practices in alignment with Generally Accepted Accounting Principles and best-in-class fiscal governance.

In order to establish these policies, DeKalb Brilliance Academy will consult with a back-office provider in creating a draft financial policy handbook which will ultimately be approved by the Board. The policies and procedures will detail the internal institutional controls necessary in reporting, procurement, purchasing, and all transactional approvals. The Head of School, Dean of Operations, and Treasurer will serve as the three chief financial agents of the organization; all processes requiring the disbursement and management of funds will require the proper segregation of duties and double approvals necessary to ensure fiscal oversight, and compliance with the law and GAAP. Minimally, the policies will outline:

- Preparation of financial statements such as Balance Sheets, Cash Flow, YTD Actuals to ensure timely, accurate review by the Finance Committee and Board of Directors
- Budgeting creating and approval process which allow for thorough review by the Finance Committee and approval for timely submission to the authorizer
- Securing a reputable auditor, and engaging in an annual audit
- Bank account management and segregation of duties between issuing and signing checks, opening and closing accounts, and completing monthly reconciliations
- Petty cash management policy and deposit policy
- Contracting and RFP thresholds processes and policies
- Purchasing controls and segregation of duties

[Link to current fiscal policies](#)