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ARTICLE VII - BUSINESS PROCEDURES

7.00 BUDGETING

1. A budget which meets the requirements of the law and the policies of the Board of Trustees shall be prepared and presented to the Board of Trustees annually.
2. The annual operating budget is prepared to coincide with the fiscal year of the College, July 1 to June 30.
3. Historical revenue and expenditure reports are distributed to the appropriate Department Directors and others with budgetary responsibilities for use in the budget preparation process.
4. The estimated budget will be deemed the operating budget for the forthcoming fiscal year when approved by a majority of all of the members of the Board of Trustees.
5. It is the policy of Mineral Area College to monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly reporting process.
6. Budget transfers are a re-allocation of the original budget and accounts within a fund. During the fiscal year, the administration may reclassify budgeted expenses within a fund with approval of the president.
7. Budget adjustments represent a material and real variance from the original budget (new revenue or unplanned expense). If necessary, formal budget adjustment requests may be submitted at any meeting of the Board of Trustees and must be approved by a majority of all the members of the Board of Trustees.

7.10 AUDITING

1. An annual audit shall be conducted as soon as possible after the close of business each June 30. The auditor or firm of auditors shall be certified public accountants.
2. The audit shall meet the requirements of law and the policies of the Board of Trustees.
3. The auditor or auditing firm used by Mineral Area College is selected every two years. Bids are solicited by running a "Public Notice to Bidders, Invitation to Bid" notification in at least one newspaper of general circulation, a minimum of two times in two separate weeks.

ARTICLE VII - BUSINESS PROCEDURES

AUDITING - CONTINUED

4. The auditor shall provide sufficient copies of the audit for distribution to College officials and outside agencies as required.
5. An extract of reasonable detail from the audit shall be published each year in one newspaper in St. Francois County and one newspaper in Madison County. The newspapers shall be rotated where more than one is published within the college district in the designated counties.
6. One copy of the audit will be retained permanently as a financial-historical record, and shall be kept by the Chief Financial Officer.

7.20 BANKING

1. One bank shall be selected by sealed bids as the main depository for the District in each odd numbered year in compliance with School Law. The depository can be terminated at any time services are deemed unsatisfactory by the Board of Trustees.
2. Missouri Statutes require that the depository institutions must collateralize funds of the College on deposit in financial institutions with appropriate securities to the extent not provided by FDIC insurance.
3. For funds that are received directly at Mineral Area College, cash receipts are centralized to ensure that cash received is appropriately directed, recorded and deposited on a timely basis.
4. Surplus funds may be invested on authority of the Board of Trustees in accordance with all state and local statutes governing the investment of public funds.
5. The original certificate or other proper evidence of investments will be held by the Business Office for safekeeping.

7.30 PETTY CASH

The College has authorized selected funds to be used solely for the purpose of petty cash and change funds. Cash and currency maintained for this purpose must be secured at all times. It is the personal responsibility of the College Park Manager, Bookstore Manager and Chief Financial Officer to take all responsible precautions to safeguard the cash under their care.

ARTICLE VII - BUSINESS PROCEDURES

PETTY CASH – CONTINUED

1. Using approved petty cash purchase and reimbursement procedures, the staff may utilize these funds for school business purposes.
2. Petty cash funds should be reconciled at least monthly and each time an accounts payable reimbursement is requested.
3. Reconciliation of cash drawers should be done every day the drawer is used and periodically if the drawer is not used regularly.
4. All petty cash and change funds will be counted each month end and verified by a separate individual. At each fiscal year end, all funds will be counted and verified by two separate individuals.

7.40 TRAVEL

1. The Board of Trustees will approve each year a budget amount for travel and reasonable expenses incurred during approved business trips.
2. All travel must be approved by the appropriate Administrator/Dean prior to incurring any financial commitments. All international travel must be approved by the president of the College.
3. If travel is by personal vehicle reimbursement for mileage will be at higher of the approved Missouri government rate or the federal rate less \$.03. Employees are encouraged to travel by the means which is least expensive to the College. Rental cars are available and are generally less expensive for trips of more than 80 miles. Staff members should contact their respective dean or supervisor to make arrangements for rental cars.
4. A cash advance may be issued to cover out-of-pocket business travel and reimbursable expenses expected to be incurred by an employee in the conduct of College business. Final adjustments to expense accounts will be made by the employee upon return from the trip.
5. For all travel reimbursement, the person requesting such reimbursement will submit a completed expense report to the Business Office. The completed expense report must have the appropriate receipts and documentation, as well as the authorized signatures. Purchase of alcohol beverages will not be reimbursed or covered as a travel expense.

ARTICLE VII - BUSINESS PROCEDURES

TRAVEL – CONTINUED

If appropriate receipts and documentation are not complete, payments for business travel will be treated as supplemental wages. Supplemental wages are reported on the employee's Form W-2 and are subject to withholding taxes.

7.50 PURCHASING POLICY ON ITEMS UNDER \$10,000

1. The Chief Financial Officer administers the procurement of goods and services for all College Departments by the authority delegated through the President by the Board of Trustees.
2. Purchases of goods and services with an aggregate value of less than \$500 per transaction may be made without competitive bidding.
3. An informal competitive bid process for purchases of goods and services with an aggregate value of \$500 - \$9,999 shall be required. Purchases will be awarded to the bidder providing the best products and/or services that are available for the lowest price consistent with specifications.
4. The following purchases shall be permitted without following the informal or formal competitive bidding procedures:
 - (a) The item to be purchased is available only from a single source.
 - (b) Emergency expenditure is necessary for repairs to College property in order to protect against further loss or loss of, or damage to, College property, to prevent or minimize serious disruption of College services, to ensure the integrity of College records or any other situation which may result in hardship for the College.
 - (c) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity.
 - (d) After solicitation of a number of sources, competition is determined inadequate.
5. It is the policy of Mineral Area College to utilize a purchase order system. A properly completed purchase order shall be required for each purchase decision (i.e. total amount of goods and services purchased, not unit cost).

ARTICLE VII - BUSINESS PROCEDURES

PURCHASING POLICY ON ITEMS UNDER \$10,000 - CONTINUED

6. A pre-numbered purchase order will be generated by the Accounts Payable Clerk after an appropriate online requisition is submitted and approved.
7. The College may issue a purchasing card to selected employees for business use. The purchasing card should complement the existing purchasing and payment process. Procedures for the proper use of the purchasing cards are detailed in the Mineral Area College Purchasing Card Holder Agreement.
8. Some activities paid with federal funds require a review of eligibility on SAM.gov. If required by the specific grant, the respective grant administrator will review SAM.gov to ensure that sub-awardees and contractors for goods and services have not been debarred or suspended from receiving Federal funds (29 CFR 95.13 Debarment and suspension also, UG 200.212). The SAM.GOV verification form will be downloaded and saved on file as supporting documentation.
9. The College shall take all affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

7.51 PURCHASING POLICY ON ITEMS OF \$10,000 OR MORE

1. Purchases of goods and services with an aggregate dollar value in excess of \$10,000 per transaction will normally be bid by the Prospective Purchaser and reported to the Chief Financial Officer and thereafter presented to the Board of Trustees for its approval before execution of any contract or purchase order.
2. A Notice of Invitation for Bids will be provided in the manner deemed most appropriate to the subject matter of the bid with the objective of encouraging fair and unbiased competition. The Notice shall be designed to secure a reasonable distribution to potential bidders.
3. The Notice inviting competitive bids shall be distributed and/or publically posted and shall include a general description of the products or services to be purchased; provide where bid forms, specifications, or other detailed plans may be obtained; and the time and place for submission and opening of bids, along with the College's general terms and conditions.

ARTICLE VII - BUSINESS PROCEDURES

PURCHASING POLICY ON ITEMS OF \$10,000 OR MORE – CONTINUED

Bids shall be recorded as received by the President's Office. Bids shall be opened and read publicly by the President's Office and recorded in writing.

The President's Cabinet shall evaluate the bids submitted and provide a recommendation for award.

The President's Cabinet shall have the authority to reject individual bids, part of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract for failure to comply with the requirements of the invitation for bids or when the public interest will be served thereby, and may require the solicitation of new bids.

4. Contracts resulting from a request for bid shall be awarded to the lowest and most qualified bidder whose bid conforms to the specifications and meets all other requirements and criteria set forth in the bidding process. However, the Board of Trustees may give preference to a bidder that resides in the taxing district.
5. The following purchases shall be permitted without following the informal or formal competitive bidding procedures:
 - a. The item to be purchased is available only from a single source.
 - b. Emergency expenditure is necessary for repairs to College property in order to protect against further loss or loss of, or damage to, College property, to prevent or minimize serious disruption of College services, to ensure the integrity of college records or any other situation which may result in hardship for the College.
 - c. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity.
 - d. After solicitation of a number of sources, competition is determined inadequate.
6. When the total amount expended exceeds the Board approval requirement level, the President will submit a complete summary of expenditures and an explanation of the procurement to the Board of

ARTICLE VII - BUSINESS PROCEDURES

PURCHASING POLICY ON ITEMS OF \$10,000 OR MORE – CONTINUED

Trustees for its ratification at the next regularly scheduled Board meeting.

7. A properly completed purchase order shall be required for each purchase decision (i.e. total amount of goods and services purchased, not unit cost).
8. A pre-numbered purchase order will be generated by the Accounts Payable Clerk after an appropriate online requisition is submitted and approved.
9. Some activities paid with federal funds require a review of eligibility on SAM.gov. If required by the specific grant, the respective grant administrator will review SAM.gov to ensure that sub-awardees and contractors for goods and services have not been debarred or suspended from receiving Federal funds (29 CFR 95.13 Debarment and suspension also, UF 200-212). The SAM.gov verification form will be downloaded and saved on file as supporting documentation.
10. The College shall take all affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

7.52 DISPOSITION OF ASSETS

Property may be designated as surplus by an employee, department director, coordinator, or chairperson and reported to the appropriate supervisor. The supervisor confers with the appropriate dean/administrator regarding the property in question. Once the dean/administrator has given approval, then the supervisor or his/her designee will be responsible for formally deeming property as surplus, and then the appropriate college officials, typically the Director of IT Services and the Director of Facilities, will be notified and determine an acceptable method of disposal.

Methods of disposal:

- A. Internal Sale – An employee who wishes to purchase an item from the College must seek approval from his/her Dean or appropriate supervisor. For items such as Funding For Results (FFR) disbursements, the Business Office will determine an approximate fair market value of the items by using comparisons such as eBay and Amazon or other relevant means if available. The employee will be

ARTICLE VII - BUSINESS PROCEDURES

DISPOSITION OF ASSETS - CONTINUED

responsible for reimbursing the College for the item(s) prior to their last day of employment or within ten days.

- B. Internal Redistribution – Surplus items that have been identified will be compiled in a list that will be approved by Cabinet and distributed to staff. The items will be distributed on a first-come, first-served basis.
- C. External Sale - Identified items will be offered for sale to the public through auction. Notice of auction may include advertisement in at least two newspapers of general circulation, in such places as are most likely to reach prospective attendees. An electronic medium available to the general public may also be used, and other methods of advertisement may be utilized when such other methods are deemed appropriate.
- D. External Redistribution – Where feasible, priority should be given to disposition procedures that attempt the recovery of residual value of the asset in question through reselling, auctioning, donation, or reassignment to a less-critical function. When external redistribution of the identified is determined to be the method of choice, preference should be given to entities within the College taxing district and then to public and/or not-for-profit institutions.
- E. Disposal – Disposition may be by standard waste disposal, with the exception of hazardous waste, which must be eliminated under the direction of the staff member designated to ensure compliance with EPA requirements. Sensitive material must be adequately destroyed with a certificate of destruction/transfer of liability of information being completed, or the equipment must be electronically wiped clean and factory default settings restored to the device.

Disposition of real estate shall be handled by the Board of Trustees.

7.60 USE OF PHYSICAL FACILITIES BY OUTSIDE GROUPS

In keeping with the role of the community college as a public institution, the Board desires that Mineral Area College facilities be used to help meet general education, civic, cultural, and recreational needs of district residents. The facilities of the campuses shall be made available to community groups for these purposes whenever it is consistent with the objectives of the campuses and when such use does not conflict with the district's educational mission, policies or regulations, or the College schedule.

ARTICLE VII - BUSINESS PROCEDURES

USE OF PHYSICAL FACILITIES BY OUTSIDE GROUPS - CONTINUED

The physical facilities of Mineral Area College are available to in-District community groups under the following conditions:

Mineral Area College will provide an opportunity for student-initiated groups to conduct meetings on campus premises, and will not discriminate against students on the basis of religious, political or philosophical content of the speech at such meetings.

Mineral Area College will provide an opportunity for student-initiated groups to meet on campus premises when the following criteria have been met:

A meeting must be voluntary and student-initiated. No student shall be in any way coerced to participate in religious or other activity. Professors and College administrators, when acting within the course and scope of their employment, will strictly observe a policy of official neutrality regarding religious activity.

The meeting does not materially and substantially interfere with the orderly conduct of educational activities within the College.

Non-college persons may not direct, conduct, control, or regularly attend the meetings of a student-initiated group.

The physical facilities of Mineral Area College are available to community groups under the following guidelines:

1. Responsibility for the use of facilities will rest with the individual locations. The "Application for Room or Space Reservation" will be approved by the appropriate room coordinator or designee. The room coordinator reserves the right to reject a request for facility use by any person or organization when it is determined that such request does not serve the best interest of the district.
2. Priority for use of facilities will be:
 - a. College or district instructional, administrative, or professional activity.
 - b. Educational community service programs of the College.
 - c. Educational or cultural events and/or activities sponsored by community groups.

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USE OF PHYSICAL FACILITIES BY OUTSIDE GROUPS – CONTINUED

- d. Other events and/or activities considered appropriate by district officials.
3. User fees will be based on facility use and support services. Facility use fees include room usage and utilities. Support services can include but are not limited to media, equipment, food service, custodial, maintenance, security, administrative services, and overtime pay.
4. All groups wishing to schedule rooms outside of regularly scheduled hours must have the approval of the room coordinator.
5. A district-wide facility fee schedule approved by Administration will be generated on a yearly basis. Exceptions to the fee schedule may be authorized by the room coordinator of each location. Groups wishing to use facilities will be charged in accordance with the following:
 - a. Mineral Area College or affiliated groups. Facility use fees will not be charged for the following groups. Fees for support services will be charged as indicated.
 - i. Mineral Area College groups composed of employees or students provided such use pertains to educational or cultural events and/or activities of the College. Fees for support services may be charged if the usage is beyond what is normally provided.
 - ii. Community or business groups working in a joint or cooperative effort with a Mineral Area College office, department, or organization. Fees for support services will be charged if the usage is beyond what is normally provided.
 - b. Community groups or public agencies. Facility use or contract fees will be charged for the following groups.
 - i. Community groups or public agencies who wish to use facilities on a limited basis will be charged facility use fees.
 - ii. Community groups or public agencies who wish to use facilities on an ongoing basis may be required to

ARTICLE VII - BUSINESS PROCEDURES

USE OF PHYSICAL FACILITIES BY OUTSIDE GROUPS – CONTINUED

negotiate separate contracts with the appropriate College Administrator.

- c. Businesses. Facility use or contract fees will be charged for the following groups.
 - i. Businesses who wish to use facilities for events or activities for which they charge no fee will be charged facility use fees.
 - ii. Businesses who wish to use facilities for events or activities for which they charge fees may be required to negotiate separate contracts with the appropriate College Administrator.

7.70 COMMUNITY USE OF THE C. H. COZEAN LIBRARY

1. Residents of the District who are not students at the College will be required to obtain a community borrower's card for \$ 10 (non-refundable) for use of the C. H. Cozean Library services (library card).
2. Non-resident patrons who are not students at the College will be required to obtain a community borrower's card for \$ 15 (non-refundable) for use of the C. H. Cozean Library services (library card).
3. All patrons must provide appropriate identification and verification of their name and address before they are issued a library card allowing them to check out C. H. Cozean Library materials.

7.80 TRESPASSING

1. The College buildings and all College owned property shall be used to further the educational pursuits of the institution and in accordance with Article 7.60, USE OF PHYSICAL FACILITIES BY OUTSIDE GROUPS. Any other use shall be deemed trespassing and offenders shall be prosecuted as trespassers.
2. The President of the College or Vice President (in his/her absence) is delegated to prosecute said offenders when, in their best judgment, the trespassing is not in the best interests of the College.

ARTICLE VII - BUSINESS PROCEDURES

TRESPASSING - CONTINUED

3. Diligent effort shall be made to post No Trespassing signs in appropriate locations, and to otherwise inform the public of this policy.

7.90 DISTRIBUTION AND POSTING OF LITERATURE, AND PREVENTING DISRUPTION OF INSTRUCTION AND/OR OTHER DISTRICT ACTIVITIES

Mineral Area College is committed to assuring that all persons may exercise their constitutional rights protected under the First Amendment to the United States Constitution. The College's commitment to the exercise of free speech and free expression is not intended to convert all of the facilities maintained and/or owned by the College into a public forum, limited public forum, or designated public forum. As the owner of property, the Board of Trustees reserves the right to limit the use of its facilities for the distribution of literature and to prevent potential disruption of instruction and other activities of the District, in a manner consistent with the Constitution of the State of Missouri and the Constitution of United States.

1. Distribution of Literature

The Dean of Students is delegated authority to designate official distribution areas on the main campus and coordinate with outreach center directors/coordinators at other College instructional areas.

Recognized campus organizations, students, faculty, staff members or citizens may post, circulate or distribute literature on the instructional sites of Mineral Area College in accordance with existing laws and regulations. Prior permission must be received from the Dean of Student Services.

All posted literature must bear some identification of the organization or individual publishing, sponsoring, or distributing it. No anonymous literature may be posted on the Mineral Area College campus. College staff will immediately remove and discard any anonymous literature.

Individuals or groups posting literature on campus are responsible for removing it in a timely fashion.

Distribution of literature by placing it on motor vehicles parked on Mineral Area College property is prohibited.

ARTICLE VII - BUSINESS PROCEDURES

DISTRIBUTION AND POSTING OF LITERATURE, AND PREVENTING DISRUPTION OF INSTRUCTION AND/OR OTHER DISTRICT ACTIVITIES – CONTINUED

2. Right to Free Expression

Mineral Area College wishes to uphold the first amendment rights of individuals, including their free expression rights. In exercising the right of free expression, one must also accept the responsibility of following the laws related to the safety of people and property. The following general guidelines were developed to apply to expressive activity.

Expressive activity may be conducted at all College sites so long as the activity will not materially disrupt the educational mission of the College, cause substantial disorder or invade the rights of others.

Persons involved in expressive activity should limit the sound level of the activity so as not to materially disrupt College classes or other activities taking place nearby.

Activities must follow all applicable fire codes, local, state, and federal laws. Activities shall not unreasonably obstruct vehicular or pedestrian traffic or block the entrances or exits to buildings and facilities.

7.91 ANTI-FRAUD AND CORRUPTION POLICY

Administration, which includes the President, Vice President, Deans, and Chief Financial Officer, is responsible for the detection and prevention of fraud, misappropriations and other inappropriate conduct. Administration also recognizes that a key preventive measure in the fight against fraud and corruption is to employ staff who possess high standards in terms of propriety and integrity. Further, all employees and officials of the College have a duty to the College to ensure that the College's resources are prudently used in accordance with the law. Administration further is committed to continuously improving the systems for which it is responsible, both through its own assessments and by positive and prompt responses to audit recommendations. It is, therefore, the intent of the Board of Trustees of the College to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations to aid in the detection and prevention of fraud against the Mineral Area College.

As a Federal grant recipient, the College will report waste, fraud, and program abuse to the United States Department of Labor (USDOL). The College will

ARTICLE VII - BUSINESS PROCEDURES

ANTI-FRAUD AND CORRUPTION POLICY - CONTINUED

also report such incidents concurrently to the Missouri Division of Workforce Development (DWD).

In accordance with the Training and Employment Guidance Letter (TEGL) No. 2-12, the College will immediately document allegations, suspicions and complaints involving possible fraud, program abuse and criminal misconduct using the U.S. Department of Labor Incident Report (IR) form.

In addition, situations involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than \$50,000 will immediately reported to the Office of Inspector General (OIG) and the Office of Financial and Administrative Management (OFAM) by telephone and follow up with a written report in the form of an IR, no later than one working day after the telephone report.

The administration is responsible for the development of procedures to implement this policy.

Article 7 amended & approved by Board 10-13-16

Article 7.50, 7.51, 7.91 revised & approved by Board 09-13-18