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October 18, 2018

Via Email meansd@clarke.k12.ga.us
Dr. Demond A. Means, Superintendent
Clarke County School District

Re: Request for Opinion Letter: Use and Management of School District Property

Dear Dr. Means:

Thank you for the opportunity to address this issue. Though it is obviously a broad topic, I will attempt to address the most pertinent principles as succinctly as possible.

1. Permissible Uses of School District Property

District-owned property should only be used for educational purposes. The principle behind this was explained in DeKalb Cty. Sch. Dist. v. DeKalb Cty., 263 Ga. 879 (1994), wherein the Supreme Court of Georgia drew a clear line between the broad focus of county governments and the narrow focus of school districts. Quoting the Georgia Constitution, the Court said a school district “has the power to tax only for the support and maintenance of education...” The Court went on to hold, “...the District and the County generally must operate in two different spheres, with the District functioning principally to enhance the education of the youth of the County and the County functioning to provide a broad range of other services to the County’s citizens.”

In that particular case, the Court prohibited the DeKalb County School District from expending funds for road improvements related to the construction of a new school. While the improvements were clearly necessitated by the school and would accrue to its benefit, road improvement is nonetheless not directly related to education but rather is within the province of the county, and therefore must be funded by the county.

In short, resources of a school district cannot be devoted to non-educational purposes. If a property should “become unnecessary or inconvenient” for such purposes, the Board of Education may sell the property. OCGA § 20-2-520. Fair market value must be obtained because taxpayer-owned resources may not be donated to private entities per the Gratuities Clause of the Georgia Constitution (Ga. Const. art. III, § 6, ¶ VI). The only exception to this principle is for a conveyance of property from a school district to the State or to the county or city in which the school district is located.

2. Management of Property.

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O.C.G.A. § 20-2-520 says, "Such county boards [of education] are invested with the title, care, and custody of all schoolhouses or other property, with the power to control such property in such manner as they think will best serve the interests of the public schools; and when, in the opinion of the county board, any schoolhouse site has become unnecessary or inconvenient, they may sell it in the name of the county board..."

On the other hand, O.C.G.A. § 20-2-61 states, "The fundamental role of a local board of education shall be to establish policy for the local school system with the focus on student achievement...It shall not be the role of the local board of education or individual members of such board to micromanage the superintendent in executing his or her duties, but it shall be the duty of the local board to hold the local school superintendent accountable in the performance of his or her duties." In accordance therewith, the "Standards for Effective Governance of Georgia School Systems" promulgated by the Georgia State Board of Education in 2010 includes statements such as these: (1) "The board designates the superintendent as the Executive Officer of the school system and fully delegates the authority to provide educational leadership, manage daily operations, and perform all duties as assigned by law" (Domain I, Standard A, Element 2); and (2) "The board fully supports and recognizes that operational issues are the responsibility of the superintendent and school system personnel" (Domain I, Standard C, Element 2).

Construing these statutes and standards in harmony with one another, a reasonable dynamic is for the Superintendent to make recommendations for use of school property which are then either approved or rejected by the Board. Once a recommendation has been made and approved, the Board should also vote on any expenditures related to that approved use which exceed \$80,000, in accordance with the spending threshold the Board has previously established.

Should this process result in the Superintendent and Board concluding that a particular property has "become unnecessary or inconvenient" for educational purposes, then as discussed above, the Board would approve sale of the property for fair market value or, should the State or Athens-Clarke County desire to obtain ownership, the Board could choose to convey the property to either of those entities for less than fair market value.

I am sending herewith a copy of the aforementioned "Standards for Effective Governance of Georgia School Systems," which may be helpful in defining the respective roles of the Board and Superintendent not just as relates to property management but as to District operations in general. As always, I will be glad to provide any additional information or discussion as you may desire.

With kindest regards,
/s/
Michael C. Pruett

Standards for Effective Governance of Georgia School Systems 2010

“Without undervaluing any other human agency, it may be safely affirmed that the Common School, improved and energized, as it can easily be, may become the most effective and benignant of all the forces of civilization.”

– Horace Mann (1796-1859)¹

“Schools are major public institutions in our democracy. They serve the public and are a key link between democracy and education. School board members are critical to the principle of public accountability. Public schools are the ultimate in grass roots democracy.”

– The Commission for School Board Excellence (2008)

INTRODUCTION

The Georgia State Board of Education is committed to accountability at each level of the K-12 system of education. Rigorous standards for students and educational professionals have been implemented in recent years. Consistent with this theme of high standards and accountability, and consistent with the State Board’s existing statutory authority (see statutory references, p. 4), the Board believes that educational governing bodies, including the State Board itself, must meet high standards and serve within the context of a strong system of accountability. The State Board of Education has put in place a process to create and adopt new standards for local school boards in the State of Georgia. The overarching intent of this process is to assure best practices to generate the best education boards who assure the best polices for high student achievement.

In 2008, the State Board of Education and the State Superintendent asked the Commission for the School Board Excellence to examine board governance in Georgia’s public school systems. Among other recommendations, the Commission recommended that the State Board “convene a Task Force of leaders and organizations in education to address the following three areas of school board focus:

- board roles and responsibilities;
- state-wide school performance standards;
- comprehensive board member education and proficiency.

Task force participation could include individuals from GSBA, GSSA, AdvancED, SACS, DOE and other business and community leaders.”²

In response to the recommendation, the State Board appointed the School Board Standards Task Force in January of 2009. The Task Force was charged to develop, vet, and recommend Standards for Local School Boards to the State Board of Education. The net effect of this initiative will be to strengthen and undergird local control of school systems through the continuing development of the highest quality public servants who model effective school board governance within their communities.

¹ Introduction, 2008-09 Edition Education Policy Primer

² Final Report, The Commission for School Board Excellence

Task Force members were selected from state educational organizations, local boards, business and industry, and the community at large. Wanda Barrs and Phil Jacobs served as co-chairs of the Task Force. Members of the task force are identified below:

State Board of Education

Wanda Barrs
Jim Bostic

Local Boards of Education

Ronald Hopkins – Jefferson City Schools
Janet Read – Cherokee County
Sylvia Vann – Lee County

Local Superintendent

Sabrina Boykins-Everett –Thomasville City

Business/Civic Phil

Jacobs Dave
Peterson
Helen Lollis

Educational Organizations

AdvancedEd

Mark Elgart

Department of Education (GaDOE)

Clara Keith

Georgia School Boards Association (GSBA)

Sis Henry

Georgia School Superintendents' Association (GSSA)

Herb Garrett

Governor's Office of Student Achievement (GOSA)

Kathleen Mathers

Georgia Partnership for Excellence in Education (GPEE)

Steve Dolinger

FOUNDATIONS OF THE TASK FORCE RECOMMENDATIONS

Public Education in Georgia

Public schools in America hold a special place in the history and development of our country and culture. Local public schools have been around for over two centuries in various forms and now educate 1.6 million students or 92% of school-age children in Georgia. Under the State Constitution, public school systems in Georgia are subdivisions of government established to fulfill the American vision of public education. Today, public schools are still the foundation of our society and are the largest single spending items in local and state budgets.

School systems are the local, logical and legal organization to deliver on this precious belief, but schools and the school systems they populate have been bombarded by external and internal forces that have distracted less able boards from their mission: to teach and educate our children for their future roles as parents, employees, and citizens in their communities.

The board today is pulled in numerous directions because of the variety of constituencies and demands placed on the board from the Federal government, State DOE, the local electorate, the parents, and the educational community. It is critical to select a governance model that narrows the board's focus and provides clear direction and priority to maneuver through these demands.

With our school systems under constant pressure, and with standards throughout the world exceeding those standards of most of our schools, is it any wonder that school board governance is such a critical topic? In Georgia, the local elected school board members represent the community in its oversight and fiduciary responsibility. There is a newfound urgency that student achievement should be the primary focus of that attention, and with the exception of safety and civil rights, all other measures and outcomes are secondary.

The Board Governance Model

An effective governance model familiar to corporate and public sector leaders is the Board Governance model. The board model of oversight for public education permits public scrutiny and lies at the heart of the school board of governance. Citizen "ownership" is fundamentally different from traditional management.

School board governance is based upon the trusteeship ideology that the board works as one body representing the entire community. Imbedded in the concept of board action on behalf of a larger group of citizen owners is a shared focus on results and a good faith and honest effort to fulfill the oversight role. Governance of a school board acts for the owners to ensure that the current executive officer fulfills the mission of the organization and ensures its future sustainability. This understanding of a legal and logical entity held accountable is at the core of the American business model. The entity is run by executives, and those executives are accountable to the shareholders through a board of directors.

School boards, as with corporate boards, must ensure that the school system fulfills its mission while ensuring confidence in the process of governance. Boards, individually

and collectively, must model integrity of leadership and instill confidence in the governance team. Effective boards ensure good stewardship of funds, demonstrate ethical behavior, and plan for and support system-wide student achievement of accepted standards. Along with mission alignment, it is common on most for-profit and non-profit boards that certain behaviors are expected: professional courtesy, open and enlightening discussion about future plans, and requirements for results from current outcomes and operations.

The Enterprise of Schooling as a Starting Point

The Task Force began with an understanding that it is critical to first comprehend the nature of the enterprise in which contemporary schools are currently engaged. In other words, the members realized that before one can write standards for school system boards, one must understand the nature of the goals and core operations of a school system. Experts from across the country provided a background that enabled the Task Force to become grounded in the work of school systems as a springboard for developing the standards that follow.

Roles and Responsibilities

Consistent with the language of the final report of the Commission on School Board Excellence, the Task Force believes that the role of the board as a strategic, policy-making body must be specifically delineated from the administrative, managerial role of the superintendent and staff. Experts recommend a clear delineation between the role of the board, the superintendent, and of the overarching role of the board/superintendent governance team. Management *oversight* is a major board responsibility. What does oversight mean for school boards? McAdams clarifies by saying, “Management oversight *is not* influencing management decisions before they are made or reviewing management decisions after they are made. It *is* guaranteeing the integrity of major management systems and processes and reviewing results.”² The standards that follow seek to incorporate these insights into the roles and responsibilities of the school board and the superintendent.

Key Assumptions and Definitions

The Task Force established a new lexicon for articulating the roles and duties of the local school board and for distinguishing the focus and duties of the board and of the superintendent, while also recognizing the high degree of interdependence and strong partnership required for effective governance. In order to reinforce the notion of partnership and address the vague and often confusing language that currently exists in this area, the standards employ the term *governance leadership team* to identify the leadership group composed of the board and superintendent. This group is distinguished from the *management leadership team*, which is usually composed of the superintendent and senior school system administrators.

The Task Force also focused on clarity in the structure of the standards. Consistent with the language associated with school and student standards developed in recent years, the Task Force adopted the following definitions for the components of the standards:

- *Domain*: a set of standards that reflects a common theme.
- *Domain description*: the overarching statement that describes the thematic connection among the standards in the domain.

² Donald R. McAdams, “Management Oversight But Not Management”, *The School Administrator*, September, 2004.

- *Standard*: an action statement that defines the broad expectations for an area of knowledge, skill, or performance in a given domain and may include an expectation of the degree to which that knowledge, skill, or performance is demonstrated.
- *Element*: a measurable part of the standard that identifies specific quality goals associated with the standard.

Using these structural definitions, the standards that follow are organized into eight domains:

- Domain I: Governance Structure**
- Domain II: Strategic Planning**
- Domain III: Board and Community Relations**
- Domain IV: Policy Development**
- Domain V: Board Meetings**
- Domain VI: Personnel**
- Domain VII: Financial Governance**
- Domain VIII: Ethics**

From Compliance to Accountability

A final principle associated with the standards is the evolution from a compliance-based model to a performance-based model. Simply stated, the Task Force amended the process that is often used to develop standards for job performance. The traditional process typically examines the roles and responsibilities of persons in the role and describes the desirable behavior associated with these roles and responsibilities. The Task Force, recognizing that a new level of performance is needed from school board members, took the approach of considering how the role of the school board member should evolve to meet the demands of the current social, political, and economic context, and developed prescriptive language for the standards. In other words, the Task Force moved from simply *describing* what *is*, to *prescribing* what *should be*. Such prescriptive language is perhaps most evident in the emphasis on the shared governance responsibilities of the board and superintendent, the careful delineation of the respective roles of each, and in the repeated emphasis on the board’s primary focus on improving student achievement and assuring effective operations. In order to increase the likelihood that these expectations are fulfilled, the Task Force emphasized that when a standard is articulated, it is elaborated with elements that describe knowledge, behavior, and/or skills that describe effective board performance associated with the standard.

Statutory References:

Georgia Code § 20-2-230(b) includes the following:

- (1) “The State Board of Education shall adopt a training program for members of local boards of education by July 1, 2011. The State Board of Education may periodically adopt revisions to such training program as it deems necessary.
- (2) Within three months of adoption by the State Board of Education of a training program pursuant to paragraph (1) of this subsection, each local board of education and each governing board of other local units of administration shall adopt a training program for members of such boards that includes, at a minimum, such training program and requirements established by the State Board of Education pursuant to paragraph (1) of this subsection. Each local board of education shall incorporate any revisions adopted by the

State Board of Education to the training program pursuant to paragraph (1) of this subsection within three months of adoption of such revisions.”

Georgia Code § 20-2-240(a) further asserts:

“The State Board of Education shall adopt and prescribe all rules, regulations, and policies required by this article (Article 6) and such other rules, regulations, and policies as may be reasonably necessary or advisable for proper implementation, enforcement and carrying out of this article and other public school laws and for assuring a more economical and efficient operation of the public schools of this state or any phase of public elementary and secondary education in this state.”

Standards for Effective Governance of Georgia School Systems

Domain I: Governance Structure	
Domain Description: The board of education and superintendent form the governance leadership team of the local school system, and act in a manner that focuses on improving student achievement and organizational effectiveness.	
Standards	Elements
A. The governance leadership team is comprised of the local board of education and the superintendent, and adheres to appropriate roles and responsibilities, as defined in the state constitution, state law, local act and board policy.	<ol style="list-style-type: none"> 1. The board elects officers using procedures defined in state law, local legislative act and local board policy. 2. The board designates the superintendent as the Executive Officer of the school system and fully delegates the authority to provide educational leadership, manage daily operations, and perform all duties as assigned by law. 3. The superintendent acts as board secretary.
B. The governance leadership team executes its duties as defined in the state constitution, state laws, and state board rules consistent with local board policies, accreditation standards, procedures and ethical standards, which govern its conduct.	<ol style="list-style-type: none"> 1. The board establishes and follows local board policies, procedures, and ethical standards governing the conduct of the governance leadership team, board and individual board members. 2. The board adopts, commits to, and follows a Code of Ethics, including a Conflict of Interest policy consistent with Domain VIII-Ethics.
C. The board acts as a policy-making body separate from the roles and responsibilities authorized to the superintendent.	<ol style="list-style-type: none"> 1. The board establishes and follows written policies governing its work in compliance with state constitution, state law, local legislative act(s) and policy. 2. The board fully supports and recognizes that operational issues are the responsibility of the superintendent and school system personnel.
D. The governance leadership team demonstrates a unified approach to governing the school system in order to assure effective fulfillment of roles and responsibilities.	<ol style="list-style-type: none"> 1. The Board participates in annual professional development that meets or exceeds the requirements of Georgia law and the State Board of Education. The superintendent's participation in this training, while voluntary, is strongly encouraged. 2. The governance leadership team differentiates professional development curriculum and delivery for the whole board and individual members based upon the experience and needs of members. 3. New members are provided with induction, orientation, and mentoring in order to support

their effectiveness as members of the governance leadership team.

Domain II: Strategic Planning

Domain Description: The governance leadership team, in collaboration with the community, adopts and enacts a planning process that results in an adopted system strategic plan designed to improve student achievement and organizational effectiveness.

Standards	Elements
<p>A. The governance leadership team provides input to and adopts the system strategic plan.</p>	<ol style="list-style-type: none"> 1. The governance leadership team, in collaboration with the community, provides input to and the Board adopts a strategic plan that contains the system’s beliefs, vision, mission, and strategic goals, performance objectives, performance measures and targets for improving student achievement and organizational effectiveness. 2. At least annually and as needed, the governance leadership team reviews, assesses the system strategic plan, and the Board readopts. 3. The governance leadership team conducts the strategic planning process consistent with Domain VIII: Ethics.
<p>B. Annually and as needed, utilizing the adopted strategic planning process, the governance leadership team monitors and reports progress on performance measures.</p>	<ol style="list-style-type: none"> 1. The board implements board action plan for monitoring and reporting performance objectives, performance measures and targets, and effectiveness that is aligned with the school system’s strategic plan. 2. The governance leadership team participates in professional development focused on the development, implementation and assessment of the school system’s strategic plan. 3. The governance leadership team annually and as needed self-assesses performance in fulfilling its duties, responsibilities, and ability to work as a team in support of implementing the strategic plan. 4. The governance leadership team meets annually to appropriately focus upon: <ul style="list-style-type: none"> Analyzing appropriate data to assess progress toward fulfilling the school system’s strategic plan Assessing the strengths and needed improvements of the school system Addressing compelling problem(s) or emerging issue(s) that may prevent the school system from accomplishing its strategic plan Identifying and address emerging opportunities for advancing the school system’s strategic plan Self-assessing the governance leadership team’s educational, governance and leadership performance

DOMAIN III: Board and Community Relations	
<p>Domain Description: In order to ensure improved student achievement and organizational effectiveness, the governance leadership team creates and sustains healthy community relations, models professional relationships, creates a culture of mutual respect, and serves as a public school advocate for effective collaboration and engagement of internal and external stakeholders.</p>	
Standards	Elements
A. The governance leadership team develops a process for creating a culture where input is sought, heard, and valued.	<ol style="list-style-type: none"> 1. The governance leadership team aligns its actions and decisions, which impact board and community culture, to the school system's strategic plan. 2. The interactions of the governance leadership team with the community create a culture in which ideas are sought, heard, and valued, and are based on collaborative review of research and data.
B. The board develops policies to ensure effective communication and engagement of all stakeholders' which support the strategic plan, desired culture and continuous improvement of the school system.	<ol style="list-style-type: none"> 1. The governance leadership team develops and supports implementation of a communications plan aligned with the school system's strategic plan. 2. The governance leadership team formally and informally communicates to stakeholders, its strategic plan, desired culture and improvement needs, and student performance expectations progress, targets, and results. 3. The governance leadership team and individual member's communication demonstrate transparency of intentions, actions, decisions, successes, progress statuses, benchmarks and barriers to achievement of goals and performance targets. 4. The governance leadership team will implement a communication plan consistent with Domain VIII – Ethics.
C. The governance leadership team ensures processes that develop, communicate and maintain procedures for communications by stakeholders which result in resolution of issues and concerns supporting the strategic plan, desired culture and continuous improvement of the school system.	<ol style="list-style-type: none"> 1. The governance leadership team follows an approved communication plan that supports clear two-way communication with stakeholders (i.e. Chain of Command process). 2. The management of all communications of the governance leadership team promotes shared accountability and collaborative action in support of the strategic plan, desired culture and continuous improvement of the school system. 3. The board establishes a process for monitoring and reporting the school system's performance in analyzing, addressing, and resolving issues or concerns raised by stakeholders.

Domain IV: Policy Development	
<p>Domain Description: The board adopts, revises, and follows written policies in accordance with laws and state board rules that include but are not limited to those that support improved student achievement, fiduciary responsibility, community and stakeholder engagement, organizational effectiveness, and continuous improvement.</p>	
Standards	Elements
<p>A. The board of education adopts, revises, and follows written policies that are clear, up-to-date, and in compliance with the school system’s strategic plan, state constitution, state and federal laws and state board rules.</p>	<ol style="list-style-type: none"> 1. The governance leadership team promotes policy development that is aligned with the system strategic plan and supports improved student achievement and organizational effectiveness. 2. The board, through a local board policy, adopts, revises, and follows effective procedures for: <ol style="list-style-type: none"> a. Policy development, adoption, revisions, and repeal b. Emergency adoption of policies c. Policy dissemination 3. The board solicits and receives recommendations from the superintendent on any proposed policies. 4. The board provides opportunities for public review on proposed policies before final board action is taken. 5. The board approves procedures for policies to be systematically reviewed. 6. The board holds the superintendent accountable for the consistent implementation of adopted policies. 7. The governance leadership team develops policies consistent with Domain VIII – Ethics.

Domain V: Board Meetings	
Domain Description: In order to conduct official business for the purpose of improving student achievement and organizational effectiveness, the governance leadership team plans and conducts board meetings in accordance with Open Meetings Law and local board policy.	
Standards	Elements
A. The board announces and holds meetings in accordance with local board policy and the Open Meetings Law (O.C.G.A. §50-14-1).	<ol style="list-style-type: none"> 1. The board adopts a policy defining the process for developing board meeting agendas, to include, but not limited to: <ul style="list-style-type: none"> how the agenda is prepared and by whom a process to remove or place items on the agenda a process to allow requests for additional information on agenda items procedures through which the public can provide information, ideas, or input on agenda items. 2. Board of education meeting agendas consistently include components that demonstrate alignment with the system’s strategic plan. 3. The superintendent posts board meeting agendas for public review. 4. The board of education uses a “consent agenda” procedure when appropriate. 5. The board of education conducts meetings in accordance with the meeting agenda, once approved, and departs from the agenda only under circumstances allowed under the Open Meetings Law (O.C.G.A. §50-14-1) and by a majority (simple majority, super majority, or unanimous vote) previously specified in local board policy. 6. The Board is trained in, and conducts meetings in a manner consistent with, parliamentary procedure. 7. The superintendent ensures accurate records are recorded and maintained as prescribed by the Open Records Act (O.C.G.A. §50-18-70). 8. The board of education plans and conducts business meetings in open and closed sessions in a manner consistent with the Open Meetings Law (O.C.G.A. §50-14-1). 9. The governance leadership team conducts meetings consistent with Domain VIII – Ethics.

DOMAIN VI: Personnel	
<p>Domain Description: The Board of Education employs, sets performance expectations for, and evaluates the work of the superintendent; sets personnel policies and approves or denies personnel actions recommended by the superintendent in order for him/her to manage the system workforce to improve student achievement and organizational effectiveness.</p>	
Standards	Elements
A. The board of education employs a superintendent who acts as the Executive Officer of the school system.	<ol style="list-style-type: none"> 1. The board’s search and hiring processes result in selecting a superintendent with the verified knowledge, expertise, skills and prior performance history that predict successful performance in execution of Superintendent duties and responsibilities in alignment with the school system strategic plan. 2. The board sets performance expectations for the superintendent through the adoption of a strategic plan, the adoption of a current job description, the adoption of professional development and evaluation plan, and adherence to state law. 3. The board of education invests in the Superintendent professional development to ensure alignment to the school system strategic plan, and current job description. 4. The board of education engages in planning for leadership continuity to support sustainability of improvement. 5. Board decisions regarding termination of Superintendent/ employment are compliant with superintendent contract and state laws. 6. The governance leadership team develops policies consistent with Domain VIII – Ethics.
B. The board of education evaluates the professional performance of the superintendent.	<ol style="list-style-type: none"> 1. The board annually evaluates the superintendent’s job performance as outlined in the evaluation plan. 2. The evaluation instrument and process are developed by the board in collaboration with the superintendent; based on clear, written measurable performance targets and indicators; and aligned with the school system’s strategic goals. 3. The board receives training in the superintendent’s evaluation process and current evaluation instrument, and objectively follows that process for evaluation. 4. The superintendent’s evaluation will be reflected in meeting agenda minutes, noting participating members; however, the results of the evaluation of the superintendent will remain confidential.

<p>C. The board adopts personnel policy that is implemented by the superintendent.</p>	<ol style="list-style-type: none">1. The board adopts personnel policies that are aligned with the school system’s strategic plan and organizational effectiveness and consistent with applicable statutes.2. The board and individual board members do not engage in the implementation of personnel policy, including the employment, assignment, or dismissal of personnel, except to accept or reject the recommendations of the superintendent.3. The board holds the superintendent accountable for assuring that all personnel in the school system are evaluated in accordance with the school system’s mission, strategic plan, school system personnel policies, and applicable statutes.4. The board follows state laws in matters of school system employee discipline.5. The board makes personnel decisions consistent with Domain VIII – Ethics.
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DOMAIN VII: Financial Governance	
Domain Description: The board provides guidance to the superintendent and sets sound fiscal policy so that the school system is an effective steward of all resources to support student achievement and organizational effectiveness.	
Standards	Elements
A. The board of education upon recommendation of the superintendent adopts a budget that adheres to State law provisions and consistent with its strategic plan.	<ol style="list-style-type: none"> 1. The board provides guidance to the superintendent, who develops and manages the budget in accordance with the school system’s strategic plan, and adopts fiscal policies that assure improved student achievement and organizational effectiveness. 2. The board conducts budgeting discussions with the superintendent and establishes specific budget parameters where deemed necessary or appropriate. 3. The governance leadership team seeks community and stakeholder input, review, and feedback on the budget. 4. The board approves, after careful consideration of sound business and fiscal practices, the school system’s budget reflecting the strategic plan.
B. The board of education adopts policy for sound fiscal management and monitors the implementation of the budget in accordance with state laws and regulations.	<ol style="list-style-type: none"> 1. The board develops policies to ensure sound fiscal management, including but not limited to: balanced budget requirements, spending level authorizations and permissions, deficit spending restrictions, establishment of special funds, and reserve maintenance requirements. 2. The board holds the superintendent accountable for the implementation of the budget in a manner consistent with the strategic plan. 3. The board establishes, through policy, the level of spending beyond the budget for which the superintendent must seek board approval. 4. The board monitors the school system’s audits, monthly financial reports, and additional financial reports needed to make informed decisions and to ensure execution of the budget in a manner consistent with the strategic plan and strategic goals of the school system. 5. The board reviews and addresses annually audited financial records and audit findings, with a goal of proactively preventing audit exceptions. 6. The board addresses fiscal matters in a manner consistent with law, sound business practice, and ethical principles regarding conflicts of interest in Domain VIII - Ethics. 7. The board operates in a manner such that the board’s financial decisions and actions do not provide unfair financial or other opportunistic advantages to any member of the governance leadership team, their family members, associates, or individual constituents.

DOMAIN VIII: Ethics	
Domain Description: The governance leadership team conducts themselves, collectively and individually, in an ethical and professional manner.	
Standards	Elements
A. The board of education adheres to, adopts and practices a Code of Ethics, avoids conflicts of interest, and annually reviews ethical standards to ensure and enhance governance structure and organizational effectiveness.	<ol style="list-style-type: none"> 1. The board adopts and adheres to an ethics policy that includes, as a minimum, an ethical code of behavior based on the Georgia State Model Code of Ethics as shown in Appendix A. 2. The superintendent adheres to the Georgia Professional Standards Commission Code of Ethics for Educators. 3. The board adopts and adheres to a Conflict of Interest policy that includes state law requirements, as outlined in the Georgia State Conflict of Interest Provisions as shown in Appendix B.