

# Board & Administrator

## FOR SCHOOL BOARD MEMBERS

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### Resist temptation to bring confidential discussions into public eye

Just because school board meetings are open to the public does not mean board members can share private discussions about their district's operations.

In many districts, such disclosures will violate the code of ethics for board members. Board members generally cannot disclose confidential information acquired in the course of their official duties or information discussed in closed sessions — at least not without the board's authorization. The purpose of these confidentiality provisions is to prevent the release of information that may harm the district, students, or employees.

Unauthorized disclosures don't just affect the district's operations and the board's relationship with the community; in some instances, they can result in litigation against the board member who shared the information. For example, a board member in Texas faced calls for her removal after she allegedly shared emails discussing the legality of her district's COVID-19 safety measures with parents who were suing the district over its face mask policy.

It's understandable for school board members to want their voices to be heard. Still, there's a difference between expressing an opinion at a public board meeting and sharing confidential or privileged information to force the district's hand

in litigation or policy matters. Here are some steps board members can take to prevent disclosures that might harm their districts.

❑ **Take time to cool down.** People are more likely to make questionable decisions when they are emotional about a situation. Board members who have just participated in a spirited debate should step back and give themselves time to process those discussions.

❑ **Review board's code of ethics.** Even the most rule-oriented individuals can use an occasional reminder of their ethical obligations. Board members who feel tempted to share conversations that occurred out of the public eye should take a minute to review the board's code of ethics. Seeing those confidentiality obligations spelled out in black and white may help a board member refrain from disclosing private discussions.

❑ **Reflect on your role.** Board members who are especially passionate about their beliefs may be upset by their inability to sway their colleagues on a particular issue. A board member who feels discouraged by a discussion or policy vote should remind herself that she is part of a team. If the board member thinks about how her actions will affect the district, she'll be less likely to reveal information that may cause harm. ■

### Understand auditor roles

Generally, the same accepted accounting principles and auditing guidance that apply to a govern-

ment entity also apply to a school district. Both must be held accountable for the use of public funds.

School board members need to understand the different types of audits. Each type comes with an intended protection. Learn about the four different types of auditors and the qualifications and requirements for each role.

1) External auditor. The external auditor audits financial statements. The auditor is licensed, certified, and employed by an independent firm. She renders an opinion, either orally or in writing, on whether the statements adhere to Generally Accepted Accounting Principles.

2) Internal auditor. This individual performs risk assessments and helps the school board in developing internal controls to reduce financial risk. The auditor should be independent of the

activities he audits.

3) Claims auditor. A claims auditor ensures that all district expenditure vouchers are properly itemized and documented before payments are made by the treasurer. This auditor should be fully knowledgeable about state and local bidding laws and regulations as well as board policies.

4) Audit committee. Members of this committee help the school board with matters related to both internal and external audits. Members must have credentials appropriate to their oversight responsibilities. The committee gives input on the hiring of internal and external auditors. It also reviews reports and recommendations. ■

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## **Use codes to clear up agenda confusion**

If there are too many items on your board's agenda, members can become overwhelmed and confused. Too many agenda items create other issues as well, such as length of discussion and meeting time.

One way to clarify priorities for board members is to designate whether the matter is for "information only" or for board "action."

Making such a distinction is easy. For example, you can simply identify an agenda item with a coding system that uses "I" for information and "A" for action. The code indicates to all board members that they need to be prepared to discuss and act on the "A" items. The agenda items labeled with "I" indicate to members that they will be brought up to speed on those issues. ■

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## **Brush up on state's record retention requirements**

Board members who regularly delete official emails and text messages to and from their colleagues may want to rethink that practice.

Electronic communications discussing official district business may qualify as "public records" under state law. Although some states define "record" to include only those communications stored or retained by a governmental entity — in this case, the school board — other states have adopted a much broader definition. For example, Washington state defines "public record" to include any writing with information relating to government operations that is prepared, owned, used, or retained by an agency.

In other words, that 10:30 p.m. text to another board member criticizing the district's superintendent may very well qualify as a "public record" that members of the community have a right to review.

Some states impose criminal penalties for the destruction of public records. Even if a board member is not subject to criminal liability, the failure to maintain certain text and email communications can give the impression that the school board has something to hide — an impression that can damage the board's effectiveness and its relationship with the community.

Many districts will train school board members on the state's record retention requirements. Board members would be well advised to participate in such training sessions when available and to ask questions about when and how to preserve specific types of communications. These periodic refreshers on state law can help board members identify potential trouble spots and ensure they don't unknowingly delete official communications they're required to keep. ■