

Complete and submit this form, along with any supplemental documentation, to the Office of the President by 5:00pm on the seventh day prior to the Board meeting.

Date of Board Meeting: January 21, 2025

Subject:

Consideration and approval of the addition, revision or deletion of (LOCAL) policies as recommended by TASB Community College Services and according to the Instruction Sheet for TASB Localized Policy Manual Update 48 for Wharton County Junior College.

Recommendation:

Consideration and approval of the addition, revision or deletion of (LOCAL) policies as recommended by TASB Community College Services and according to the Instruction Sheet for TASB Localized Policy Manual Update 48 for Wharton County Junior College.

Background and Rationale:

Update 48 to the Wharton County Junior College localized policy contains new or revised **(LEGAL)** policies citing current legal requirements and new or revised **(LOCAL)** policy recommendations. The Explanatory Notes Community College Localized Policy Manual Update 48 (document attached) contains a full listing of the (LEGAL) and (LOCAL) policies affected.

(LEGAL) policies reflect the ever-changing legal context for governance and management of the community college and are not adopted by the Board. (LEGAL) policies are revised by the TASB Legal staff attorneys and posted to the Wharton County Junior College Board Policy Manual, located on the WCJC website.

(LOCAL) policies reflect the practices of the college and the intentions of the Board, and may only be changed by Board action (adopt, revise, or repeal). Update 48 contains four (LOCAL) policies for the Board to consider:

- **CAK (LOCAL): Appropriations and Revenue Sources: Investments**
- **CDE (LOCAL): Accounting: Financial Ethics**
- **DHB (LOCAL): Employee Standards of Conduct: Child Abuse and Neglect Reporting**
- **FFA (LOCAL): Equal Educational Opportunity: Pregnant and Parenting Students**

These four (LOCAL) policies have been reviewed by administration and are submitted to the Board for consideration and possible approval.

Estimated Cost and Budgetary Support:

The cost of the Community College Localized Update 48 packet/service is invoiced at **\$4,466.00** plus Update 48 Printing/Shipping 392 pages @ .14 each (**\$54.88**), for a total cost of **\$4,520.88**.



**Wharton County
Junior College**

**Board of Trustees
Agenda Item**

Strategic Priority Alignment:

- Student Success
- Resource Optimization

- Community Impact
- Institutional Excellence

Resource Person(s):

Betty McCrohan, President
Kay Shoppa, Ed.D., Legislative Assistant to the President

Signatures:

Kay Shoppa
Originator

11/9/25
Date

Cabinet-Level Supervisor

Date

President's Approval:

Betty McCrohan
President

1-13-25
Date

Instruction Sheet

Community College Policy Reference Manual Update 48

Community College Policy Reference Manual

Code	Type	Action To Be Taken	Note
ATTN	(NOTE)	No policy enclosed	See explanatory note
AFA	(LEGAL)	Replace policy	Revised policy
BI	(LEGAL)	Replace policy	Revised policy
CAAA	(LEGAL)	Replace policy	Revised policy
CAAB	(LEGAL)	Replace policy	Revised policy
CAID	(LEGAL)	Replace policy	Revised policy
CDA	(LEGAL)	Replace policy	Revised policy
CHA	(LEGAL)	Replace policy	Revised policy
CHF	(LEGAL)	Replace policy	Revised policy
CKE	(LEGAL)	Replace policy	Revised policy
CR	(LEGAL)	Replace policy	Revised policy
DAA	(LEGAL)	Replace policy	Revised policy
DEAB	(LEGAL)	Replace policy	Revised policy
DEC	(LEGAL)	Replace policy	Revised policy
DECB	(LEGAL)	Replace policy	Revised policy
EBA	(LEGAL)	Replace policy	Revised policy
EFAA	(LEGAL)	Replace policy	Revised policy
EFAB	(LEGAL)	Replace policy	Revised policy
EFAC	(LEGAL)	Replace policy	Revised policy
EFB	(LEGAL)	Replace policy	Revised policy
EFBA	(LEGAL)	Replace policy	Revised policy
EFBB	(LEGAL)	Replace policy	Revised policy
EFBC	(LEGAL)	Replace policy	Revised policy
EG	(LEGAL)	Replace policy	Revised policy
EGA	(LEGAL)	Replace policy	Revised policy
EI	(LEGAL)	Replace policy	Revised policy
FAA	(LEGAL)	Replace policy	Revised policy
FB	(LEGAL)	Replace policy	Revised policy
FK	(LEGAL)	Replace policy	Revised policy
GCA	(LEGAL)	Replace policy	Revised policy
GE	(LEGAL)	Replace policy	Revised policy
GH	(LEGAL)	Replace policy	Revised policy

Explanatory Notes

Community College Policy Reference Manual Update 48

Community College Policy Reference Manual

ATTN(NOTE) GENERAL INFORMATION ABOUT THIS UPDATE

Revisions to legal frameworks incorporate clarification of existing materials and new materials arising from the 88th Regular Legislative Session and second special session, as well as amendments to federal statutes and federal and state rules.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 88th Regular Legislative Session or second special session. All referenced bills have already gone into effect unless otherwise noted.

AFA(LLEGAL) INSTITUTIONAL EFFECTIVENESS: PERFORMANCE AND INSTITUTION REPORTS

Language addressing Academic Reporting has been updated to reflect amendments to Coordinating Board rules concerning the naming convention for community colleges under the community college finance program. A link to the Coordinating Board Management (CBM) [Reporting and Procedures Manual for Texas Community, Technical, and State Colleges](#) has also been updated.

Additional changes have been made to conform to TASB style.

BI(LLEGAL) REPORTS

The list has been expanded to include two new reports. A new reporting requirement issued by the Coordinating Board applicable to colleges that receive a scale adjustment under the community college finance program has been added at #9. At #20, language has been added to reflect an Administrative Code provision amended to include a police department compliance report.

Also, #21 reflects a nonsubstantive change to the Code of Criminal of Procedure from HB 4504 that is effective January 1, 2025.

CAAA(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

At Appropriations, revisions have been made to address Coordinating Board amendments to rules, including the addition of language addressing High-Demand Fields and a Shared Services Report.

Additional changes have been made to conform to TASB style.

CAAB(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

Revisions have been made at Administration of Federal Awards to reflect amendments to the U.S. Office of Management and Budget (OMB) Guidance for Federal Financial Assistance, formerly the OMB Guidance for Grants and Agreements.

Also, revisions have been made based on amendments to the U.S. Education Department General Administrative Regulations (EDGAR).

Additional changes have been made to conform to TASB style.

CAID(LLEGAL) AD VALOREM TAXES: APPRAISAL DISTRICT

SB 2 from the second special session prohibits an individual from being a candidate for the Appraisal District Board of Directors if a Conflict of Interest exists.

Also, SB 2 clarifies that the governing board of a taxing unit may only call for the Recall of an appointed member of an Appraisal District Board of Directors.

Additional changes have been made for clarity and to conform to TASB style.

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CDA(LLEGAL)

ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS

Language at Annual Financial Report has been updated to reflect amendments to Coordinating Board rules concerning the naming convention for community colleges under the community college finance program. A link to the Coordinating Board's [Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community Colleges](#) has also been updated.

Additional changes have been made to conform to TASB style.

CHA(LLEGAL)

SITE MANAGEMENT: SECURITY

At Law Enforcement Agency, language has been revised to reflect existing Administrative Code provisions related to the creation of police departments that were recently amended to apply to the continued operation of a department, update minimum department standards, and add a compliance report.

Newly adopted rules that require the Texas Commission on Law Enforcement (TCOLE) to exclude the licensee service report of certain officers from the Licensee Service Report Database have been added.

Also, HB 4504 renumbers sections of the Code of Criminal of Procedure, resulting in citation changes throughout this legal framework. The bill is effective January 1, 2025.

Additional changes have been made to conform to TASB style.

CHF(LLEGAL)

SITE MANAGEMENT: WEAPONS

At Establishment, HB 4504 renumbers a section of the Code of Criminal of Procedure. The bill is effective January 1, 2025.

At Wrongful Exclusion of Handgun License Holder, citations have been updated.

Additional changes have been made to conform to TASB style.

CKE(LLEGAL)

INSURANCE AND ANNUITIES MANAGEMENT: WORKERS' COMPENSATION

At First Responder Liaison, HB 4504 renumbers a section of the Code of Criminal of Procedure. The bill is effective January 1, 2025.

CR(LLEGAL)

TECHNOLOGY RESOURCES

This legal framework has been revised to incorporate new federal regulations on Web and Mobile Accessibility applicable to public entities. The deadline for compliance with the requirements varies based on the population size of the entity and whether the entity may be considered a special district government. The Department of Justice has not opined on the type of entity it considers Texas community colleges to be and instead stated that a college should document the reasoning behind its determination regarding which deadline applies. TASB Community College Services is available to answer questions about the application of the provisions at your college. We recommend that the college review its documentation with the college's attorney.

This legal framework has also been revised to reflect the FAA Reauthorization Act of 2024, which amended an existing statute addressing Drones.

Additional changes have been made to conform to TASB style.

DAA(LLEGAL)

EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY

This legal framework has been revised to incorporate the federal Title IX regulations that are currently in effect in the state for clarity as to application as well as new federal regulations implementing the Pregnant Workers Fairness Act.

Explanatory Notes

Community College Policy Reference Manual Update 48

Community College Policy Reference Manual

Additional changes have been made throughout the policy for clarity and to conform with TASB style.

DEAB(LLEGAL) COMPENSATION PLAN: WAGE AND HOUR LAWS

This legal framework has been revised to include amendments to rules adopted under the federal Fair Labor Standards Act that increase the minimum salary threshold for Exempt Employees. This change reflects the amendments currently in effect. The amendments scheduled to go into effect January 1, 2025, will be included in the next policy update.

DEC(LLEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

At Pregnancy and Related Conditions, this legal framework has been revised to incorporate the Title IX regulations that are currently in effect in the state for clarity as to application and new federal regulations adopted under the Pregnant Workers Fairness Act.

DECB(LLEGAL) LEAVES AND ABSENCES: MILITARY LEAVE

At Reemployment, this legal framework has been revised to incorporate amendments to definitions found in the federal regulations implementing the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).

EBA(LLEGAL) ALTERNATE METHODS OF INSTRUCTION: DISTANCE EDUCATION

At Notification, language has been updated to reflect amendments to Coordinating Board rules. A link to the Coordinating Board's [Distance Education Resources](#) webpage has also been updated at the Note.

EFAA(LLEGAL) INSTRUCTIONAL PROGRAMS AND COURSES: ACADEMIC COURSES

Language has been updated to reflect amendments to Coordinating Board rules related to the Adoption of the core curriculum for certain associate degree programs.

In addition, citations have been updated.

EFAB(LLEGAL) INSTRUCTIONAL PROGRAMS AND COURSES: CAREER TECHNICAL/WORKFORCE COURSES

Language has been updated to reflect newly adopted Coordinating Board rules addressing the process for obtaining approval for Local Needs Courses.

Additional changes have been made to conform to TASB style.

EFAC(LLEGAL) INSTRUCTIONAL PROGRAMS AND COURSES: DEVELOPMENTAL EDUCATION

This legal framework has been updated to reflect the repeal and replacement of Coordinating Board rules related to developmental education.

EFB(LLEGAL) CURRICULUM DESIGN: DEGREES AND CERTIFICATES

Updates have been made to reflect amendments to Coordinating Board rules addressing the degree and certificate Program Planning and Program Approval. A link to the Coordinating Board's [Recommended Course Sequence](#) template and instructions has also been updated.

EFBA(LLEGAL) DEGREES AND CERTIFICATES: ASSOCIATE DEGREES AND CERTIFICATES

Amendments to Coordinating Board rules addressing the approval processes for a New Academic Associate Degree Program and an Academic Certificate, as well as rules relating to the Texas Direct Associate

Explanatory Notes

Community College Policy Reference Manual Update 48

Community College Policy Reference Manual

Degree, have been added. Also added are newly adopted rules addressing the structure of, and approval processes for, an Applied Associate Degree program and a Career and Technical Education Certificate.

Additional changes have been made to conform to TASB style.

EFBB(LLEGAL) DEGREES AND CERTIFICATES: BACCALAUREATE DEGREES

Language has been updated to reflect amendments to Coordinating Board rules addressing articulation agreements and the Limitations on the number of baccalaureate degree programs a college may offer.

Additional changes have been made to conform to TASB style.

EFBC(LLEGAL) DEGREES AND CERTIFICATES: HIGH SCHOOL DEGREES

Language has been updated to reflect Coordinating Board rules adopted to implement the Opportunity High School Diploma Program.

EG(LLEGAL) ACADEMIC ACHIEVEMENT

At Field of Study, a citation has been updated to reflect amendments to Coordinating Board rules.

EGA(LLEGAL) ACADEMIC ACHIEVEMENT: GRADING AND CREDIT

At Transfer of Field of Study Curriculum, a citation has been updated to reflect amendments to Coordinating Board rules. Also, language has been updated to reflect Coordinating Board amendments to the Transfer Dispute Resolution process.

Additional changes have been made to conform to TASB style.

EI(LLEGAL) TESTING PROGRAMS

Language has been updated throughout this legal framework to reflect the Coordinating Board's repeal and replacement of rules addressing the Texas Success Initiative.

Additional changes have been made to conform to TASB style.

FAA(LLEGAL) EQUAL EDUCATIONAL OPPORTUNITY: PREGNANT AND PARENTING STUDENTS

Language has been updated at State Law to reflect new Coordinating Board rules addressing pregnant and parenting students.

FB(LLEGAL) ADMISSIONS

Language has been updated to reflect amendments to Coordinating Board rules addressing the recovery of system operating costs from colleges that use the Common Admission Application Forms.

In addition, changes have been made to conform to TASB style.

FK(LLEGAL) STUDENT ACTIVITIES

The Coordinating Board adopted rules related to athletic Participation.

GCA(LLEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO INFORMATION

HB 4504 renumbers sections of the Code of Criminal of Procedure, as reflected at Elected Public Officers and Peace Officers/Security Officers, Contact Information, and Photographs of Peace Officers. The bill is effective January 1, 2025.

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Community College Policy Reference Manual

GE(LEGAL)

ADVERTISING AND FUNDRAISING

Language and citations have been updated to reflect amendments to Administrative Code provisions addressing Commercial Signs.

In addition, changes have been made to conform to TASB style.

GH(LEGAL)

RELATIONS WITH SCHOOLS AND DISTRICTS

Language has been updated at College Connect Courses, FAST Program, and Instructional Partnerships with Public Secondary Schools to reflect the Coordinating Board's repeal and replacement of rules related to dual credit programs, including provisions addressing definitions, Dual Credit Agreements, new Reporting to the Coordinating Board regarding the agreements, Student Eligibility Requirements, and Academic Policies and Student Support Services. For more information, see the [Dual Credit](#) FAQ in TASB [College eLaw](#).

A citation to new Administrative Code provisions relating to the Rural Pathway Excellence Partnership (R-PEP) program has also been added.

Additional changes have been made for clarity and to conform to TASB style.

Instruction Sheet

Community College Localized Policy Manual Update 48

Wharton County Junior College

Code	Type	Action To Be Taken	Note
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Explanatory Notes
Community College Localized Policy Manual Update 48

Wharton County Junior College

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CAK(LOCAL) APPROPRIATIONS AND REVENUE SOURCES: INVESTMENTS

At Sellers of Investments, recommended revisions apply the required qualifications applicable to representatives of brokers/dealers to representatives with distributors of investment pools and indicate representatives with distributors of investment pools must be registered in good standing with the Municipal Securities Rulemaking Board.

CDE(LOCAL) ACCOUNTING: FINANCIAL ETHICS

At Federal Awards Disclosure, recommended revisions to the disclosure requirements are to align the text with amendments to the OMB Guidelines reflected in CAAB.

A reference to policy CAA has been added for more information related to awards and grants.

DHB(LOCAL) EMPLOYEE STANDARDS OF CONDUCT: CHILD ABUSE AND NEGLECT REPORTING

Recommended revisions have been made to clarify state requirements for Oral Reports and Making a Report.

FAA(LOCAL) EQUAL EDUCATIONAL OPPORTUNITY: PREGNANT AND PARENTING STUDENTS

Recommended revisions to this local policy have been made to reflect the new Coordinating Board rules relating to the pregnant and parenting students Liaison and the Publication of information regarding the liaison and the community college's pregnant and parenting student procedures on the college's website.

Additional changes have been made for clarity.



(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue, bold font: **new text**.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes ~~moved text~~.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact:	School Districts and Education Service Centers	Community Colleges
	policy.service@tasb.org	colleges@tasb.org
	800.580.7529	800.580.1488

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

Investment Authority The College President or other person designated by Board resolution shall serve as the investment officer of the College District and shall invest College District funds as directed by the Board and in accordance with the College District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

Approved Investment Instruments From those investments authorized by law and described further in CAK(LEGAL) under Authorized Investments, the Board shall permit investment of College District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.
10. Cash management and fixed income funds as permitted by Government Code 2256.020.
11. Negotiable certificates of deposit as permitted by Government Code 2256.020.
12. Corporate bonds, debentures, or similar debt obligations as permitted by Government Code 2256.020.

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Investment Management

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for College District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Liquidity and Maturity

Any internally created pool fund group of the College District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the College District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The College District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the College District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Monitoring Rating Changes

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

Funds / Strategies	Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the College District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.
Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Safekeeping and Custody	The College District shall retain clearly marked receipts providing proof of the College District's ownership. The College District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with College District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the College District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law.</p> <p>Representatives of brokers/dealers and representatives with distributors of investment pools shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA). Distributors of investment pools shall also be registered in good standing with the Municipal Securities Rulemaking Board (MSRB).</p>

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

**Soliciting Bids for
CDs**

In order to get the best return on its investments, the College District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the College District shall use final and weighted-average-maturity limits and diversification.

The College District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the College District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the College District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the College District shall perform a compliance audit of management controls on investments and adherence to the College District's established investment policies.

All Board members, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the College District's financial transactions shall act with integrity and diligence in duties involving the College District's fiscal resources.

Note: See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:
 - for Board members—BBF
 - for employees—DH
- Financial conflicts of interest:
 - for public officials—BBFA
 - for all employees—DBD
 - for vendors—CFE
- Compliance with state and federal grant and award requirements: CAA, CAAB
- Financial conflicts and gifts and gratuities regarding federal funds: CAA, CAAB
- Systems for monitoring the College District's investment program: CAK
- Budget planning and evaluation: CC
- Compliance with accounting regulations: CDC
- Criminal history record information for employees: DC
- Disciplinary action for fraud by employees: DCC and DM series

Fraud and Financial Impropriety

The College District prohibits fraud and financial impropriety, as defined below, in the actions of its Board members, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the College District.

Definition

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the College District.

ACCOUNTING
FINANCIAL ETHICS

CDE
(LOCAL)

2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other College District assets, including employee time.
4. Impropriety in the handling of money or reporting of College District financial transactions.
5. Profiteering as a result of insider knowledge of College District information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the College District.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the College District, except as otherwise permitted by law or College District policy. [See [CAA](#), [DBD](#)]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failing to provide financial records required by federal, state, or local entities.
11. Failure to disclose conflicts of interest as required by law or College District policy.
12. Any other dishonest act regarding the finances of the College District.
13. Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.

Financial Controls and Oversight

Each employee who supervises or prepares College District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

Fraud Prevention

The College President or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the College District.

Reports

Any person who suspects fraud or financial impropriety in the College District shall report the suspicions immediately to a person with authority to investigate them, including any supervisor, the

College President or designee, the Board President, or local law enforcement.

Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

*Protection from
Retaliation*

Neither the Board nor any College District employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]

Fraud Investigations

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the College President, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

Response

If an investigation substantiates a report of fraud or financial impropriety, the College President or designee shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee is found to have committed fraud or financial impropriety, the College President or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the College District shall take appropriate action, which may include cancellation of the College District's relationship with the contractor or vendor.

When circumstances warrant, the Board, College President, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the College District, the College District may seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

Federal Awards
Disclosure

The College District shall promptly disclose, ~~in a timely manner~~ in writing ~~to~~ whenever, in connection with the federal awarding agency award, which includes any activities or pass-through entity, all violations subawards, the College District has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations potentially affecting a found in federal grant award law, including the Civil False Claims Act. [See CAAB]

Analysis of Fraud

After any investigation substantiates a report of fraud or financial impropriety, the College President or designee shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The College President or designee shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.

EMPLOYEE STANDARDS OF CONDUCT
CHILD ABUSE AND NEGLECT REPORTING

DHB
(LOCAL)

Reporting

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a responsibility under state law to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child has an additional legal obligation to submit a written or oral report within 48 hours after the professional first has reasonable cause to believe the abuse or neglect has occurred or may be occurring. A "professional" is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has reasonable cause to believe that an adult was a victim of abuse or neglect as a child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

Oral Reports

As required by law, an oral report made to the Texas Department of Family and Protective Services (DFPS) is recorded.

Making a Report

Reports may be made to any of the following:

1. A state or local law enforcement agency;
2. The Child Protective Services (CPS) division of ~~the Texas Department of Family and Protective Services (DFPS)~~DFPS at (800) 252-5400 or the [Texas Abuse Hotline Website](#)¹;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility.

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An individual does not fulfill the person's responsibilities under the law by only reporting suspicion of abuse or neglect to the ~~College President~~ College President or another College District staff member. The College District shall not require an employee to first report the employee's suspicion to a College District or campus administrator.

In accordance with law, an individual must provide the individual's name and telephone number. If the individual making the report is a professional, as defined by law, the individual must also provide the individual's business address and profession.

Confidentiality

~~In accordance with state law, the~~ The identity of a person making a report of suspected child abuse or neglect shall be kept confidential and shall be disclosed only in accordance with law and the rules of the investigating agency.

Immunity

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

Failure to Report

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report; and
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

**Responsibilities
Regarding
Investigations**

In accordance with law, College District officials shall be prohibited from:

1. Denying an investigator's request to interview a child on campus in connection with an investigation of child abuse or neglect;
2. Requiring a parent or College District employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

College District personnel shall cooperate fully and without parental consent with an investigation of reported child abuse or neglect.

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**Adverse
Employment Action
Prohibited**

The College District prohibits any adverse employment action, including termination or discrimination, against any employee who in good faith reports child abuse or neglect or participates in a related investigation.

Training

The College District shall provide training to employees as required by law. Training shall address reporting requirements and techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children.

¹ Texas Abuse Hotline Website: <https://www.txabusehotline.org>

Note: For complaints of discrimination, harassment, and retaliation on the basis of sex or gender, see FFDA. For all other discrimination, harassment, and retaliation complaints related to this policy, see FFDB.

Procedures

The College President or designee shall develop procedures addressing protections and accommodations, consistent with law, for students who are pregnant or parenting, including procedures addressing early registration **or pre-registration** and leaves of absence.

Liaison

The College President shall designate a pregnant and parenting students liaison for current ~~or~~ and incoming students ~~at the institution who are pregnant or~~ who are the parents or guardians of children ~~younger than~~ under 18 years ~~of age~~ old. The liaison shall provide the students information ~~regarding support services and other available~~ on and access to resources ~~and~~ designed to help them **successfully and timely complete a degree or certificate. The liaison shall also** serve as the point of contact for a student requesting a protection or accommodation under Education Code 51.982. The liaison's contact information shall be included in the procedures described above.

Publication

The procedures and the liaison's contact information shall be published in the student and employee handbooks and posted on the College District's website ~~- in a location that is readily available to current and incoming students who are pregnant or who are the parents or guardians of children under 18 years old.~~