



# Policies & Procedures

18 March 2022

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## **SERIES 1000 GOVERNANCE**

### **1001 Mission Statement**

Array Global Educational Services Inc. (hereafter referred to as Array Global) mission statement:

Partnering with institutions to ensure students are prepared for a global society.

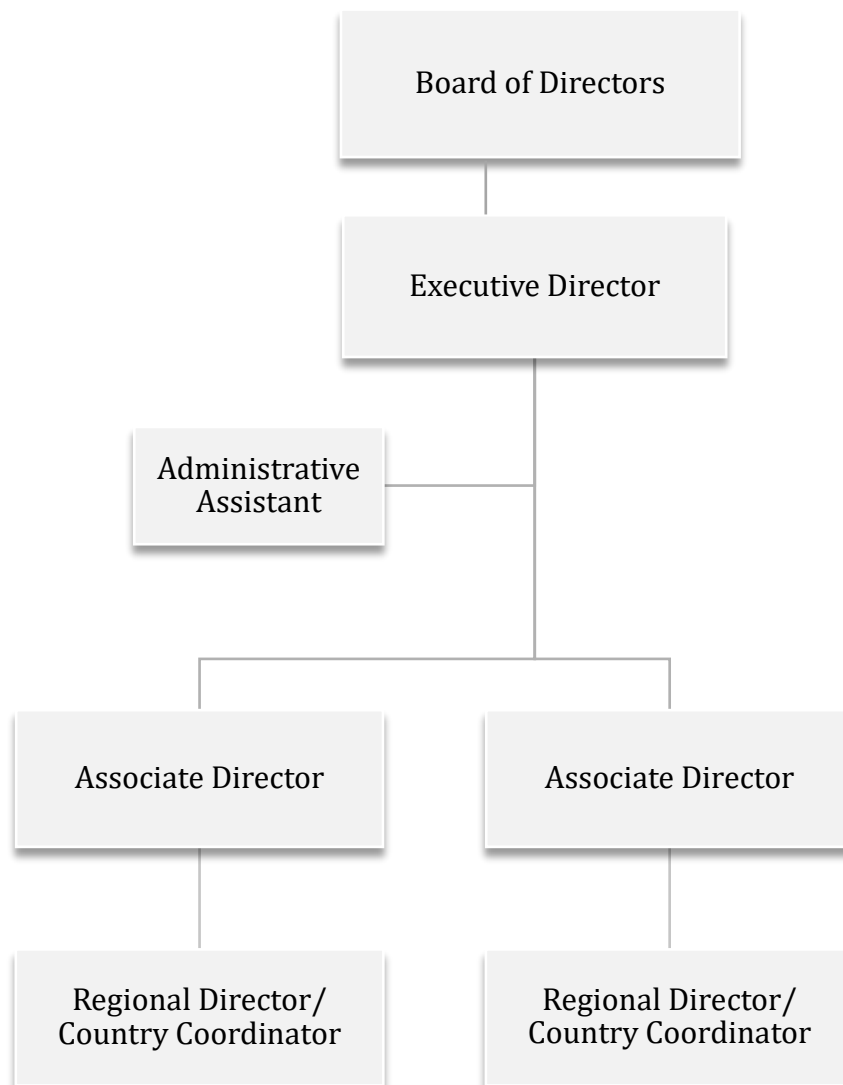
#### **1001.1 ARRAY GLOBAL ACTIVITIES SEEK TO:**

- a. Provide quality assurance and institution improvement through accreditation for students, employers, governments, and the public-at-large;
- b. Provide accreditation and consulting services to primary, secondary, and non-degree granting post-secondary institutions, colleges, vocational and career institutions;
- c. Provide institutions with tools for a self-study to discover strengths, weaknesses and areas needed for improvement;
- d. Provide institutions with information, support and consulting services on trends and innovations in education, professional development, facilities development, curriculum review, etc.;
- e. Assist faculty and administrators to achieve institutional support for their programs;
- f. Provide an improvement program for institutions to engage practitioners and educators in joint and ongoing deliberations regarding the roles, content, and effectiveness;
- g. Aid in the process of preparing institution leaders for certification by the Array Global;
- h. Improve teacher development through professional development opportunities focused on best teaching practices.

## 1001.2 ARRAY GLOBAL MISSION STATEMENT REVIEW

Each year the Board will review Array Global's Mission with input from staff and organizational members to ensure that it is aligned with the beliefs and goals of the organization and the institutions it serves.

## 1002 Organizational Chart



## **1003 Policies and Procedures**

Proposed new policies and proposed changes in existing policies shall be presented in writing for reading and discussion at a regular or special Board meeting. All new or amended policies shall become effective upon adoption, unless a specific effective date is provided in the motion for adoption.

Policies, as adopted or amended, shall be made a part of the minutes of the meeting at which action is taken, and shall also be included in Array Global's policy manual.

### **1003.1 SUSPENSION OF POLICIES**

Under circumstances which require a waiver of a policy, the policy may be suspended by a majority vote of the directors present. To suspend a policy, however, all directors must have received written notice of the meeting, which includes the proposal to suspend a policy and an explanation of the purpose of such proposed suspension. If such a proposal is not made in writing in advance of the meeting, the policy may only be suspended by a unanimous vote of all directors present.

### **1003.2 LAW, PHILOSOPHY, AND ENFORCEMENT**

The Board will make every effort to ensure that its policies conform to the higher supremacy of state and federal laws, including the provisions of State and U.S. Constitutions. The Board expects compliance with its formally-adopted policies. Failure to comply will be considered cause for disciplinary action.

The Executive Director has responsibility for carrying out, through administrative regulations, the policies established by the Board.

## **1004 Code of Ethics for Board of Directors**

As a member of Array Global Board of Directors, I will strive to improve education and the countries we work in, and to that end I will:

- a. Attend all regularly scheduled Board meetings insofar as possible and become informed concerning the issues to be considered at those meetings;
- b. Recognize that I should endeavor to make policy decisions only after full discussion at Board meetings;

- c. Make all decisions based on available facts and my independent judgment and refuse to surrender that judgment to individuals or special interest groups;
- d. Encourage the free expression of opinion by all Board members and seek systematic communications between the Board and students, institutions, and all elements of the Array Global community;
- e. Work with other Board members to establish effective Board policies and to delegate authority for administration to the Executive Director;
- f. Recognize and respect the responsibilities that properly are delegated to the Executive Director;
- g. Inform myself about current educational issues, by individual study and through participation in programs providing needed information;
- h. Support the employment of those persons best qualified to serve as staff and insist on regular and impartial evaluation of staff;
- i. Avoid being placed in a position of conflict of interest and refrain from using my Board position for personal or partisan gain;
- j. Avoid compromising the Board or administration by inappropriate individual action or comments and respect the confidentiality of information that is privileged under applicable law and the policies set forth by Array Global;
- k. Remember always that my first and greatest concern must be the educational welfare of students and schools Array Global serves.

## **1005 Conflict of Interest Policy**

Effective governance requires deliberate, thoughtful and unbiased decision-making by directors and staff members. At the same time, the ability to make wise decisions for Array Global is strengthened by each individual's personal and professional interests.

Directors and staff members have the duty of complete, undivided allegiance to Array Global's mission when acting on behalf of Array Global. This duty requires that directors and staff members recognize and respond appropriately to any real or perceived conflict of interest. A conflict may exist when a director or staff member participates in the deliberation and resolution of an issue on behalf of Array Global while the individual has or previously had other professional, business or volunteer responsibilities outside Array Global that could cause such individuals to address the issue with less than complete, undivided allegiance to Array Global.

Circumstances that may result in an actual or perceived conflict of interest include, but are not limited to:

- a. Granting funds to a charitable nonprofit organization on which a director or staff member or their families are serving as staff, board members or volunteers.
- b. Investing Array Global funds.
- c. Hiring vendors or consultants for Array Global.
- d. Employing a director or a relative of a director or staff as staff or as a consultant for a project.
- e. Divestiture of prohibited financial interests.
- f. Disclosure of financial interests.
- g. Outside activities.
- h. Awards.

It is Array Global's policy to deal with such conflicts in an open and direct manner. In accord with this policy, all directors and staff members are required to disclose any actual or perceived conflict (to be recorded in minutes) and to remove themselves from participation in any related discussions or decision-making by Array Global. However, a director or staff member may, if requested by the Board or a committee of the Board, provide factual information that may assist the Board or committee in its deliberations. A director or staff member may seek guidance from the Board or a committee of the Board as to whether a particular activity or relationship constitutes an actual or perceived conflict of interest.

A copy of this policy shall be provided to all prospective directors and staff members. By accepting appointment as a director or employment as a staff member, an individual agrees to strictly adhere to this policy.

## **1006 Anti-nepotism policy**

A director may not:

- a. Appoint or renew to a position of trust or emolument any person related or connected by consanguinity within the fourth (4th) degree or by affinity within the second (2nd) degree.
- b. This prohibition does not apply to the renewal of an employment contract of an employee who was initially hired before the director assumed the Board of Director position and must be disclosed before prior to hiring.



- c. This prohibition does not apply if directors comply with the following requirements: 1) All directors, except the director related to the person to be employed or appointed, vote to employ the related person; and 2) the director related to the person to be employed abstains from voting.

## **1007 Joint Venture Policy**

The joint venture policy requires that Array Global evaluate its participation in joint venture arrangements under federal and international tax law and take steps to safeguard Array Global's exempt status with respect to those arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to undertake jointly a specific business enterprise, investment or exempt-purpose activity.

### **1007.1 JOINT VENTURES OR SIMILAR ARRANGEMENTS WITH TAXABLE ENTITIES**

For purposes of this policy, a joint venture ("venture") means any joint ownership or contractual arrangement through which there is an agreement to undertake jointly a specific business enterprise, investment or exempt-purpose activity without regard to: (a) whether Array Global controls the venture; (b) the legal structure of the venture; or (c) whether the venture is taxable as a partnership or an association or a corporation for federal income tax purposes. A venture shall be deemed to conform to this policy if it meets both of the following conditions:

- a. 95 percent or more of the venture's income for its tax year ending within Array Global's tax year is excluded from unrelated business income taxation described in Internal Revenue Code Sections 512(b)(1)-(5) (including unrelated debt-financed income), and
- b. The primary purpose of Array Global's contribution to or investment or participation in the venture is not the production of income or appreciation of property.

### **1007.2 SAFEGUARDS TO ENSURE EXEMPT STATUS PROTECTION**

Array Global will: (a) negotiate in its transactions and arrangements with other members of the venture such terms and safeguards adequate to ensure that Array Global's exempt status is protected; and (b) take steps to safeguard Array Global's exempt status with respect to the venture. Some examples of safeguards include:

- a. Control over the venture sufficient to ensure that it furthers the exempt purpose of Array Global;

- b. Requirements that the venture gives priority to exempt purposes over maximizing profits for the other participants;
- c. The venture is not engaging in activities that would jeopardize Array Global's exempt status; and
- d. Safeguards that all contracts entered into with the taxable entity be on terms that are at arm's length or more favorable to corporation.

## **1008 Public Reporting and Transparency Policy**

### **1008.1 PURPOSE**

Array Global believes in transparency and accountability to its constituents and the public by making available information on Array Global's governance structure, governance policies and documents, financial condition as reflected in audited financial statements, and major programs.

This policy implements Internal Revenue Service requirements regarding public disclosure of Array Global's IRS form 1023 exemption application and annual reporting IRS forms.

### **1008.2 INFORMATION AVAILABLE TO THE PUBLIC**

Array Global shall post on its website and make available upon request the following information and documents in a timely manner:

Governance Documents, including:

- a. A list of the current officers and directors
- b. Articles of Incorporation
- c. Bylaws
- d. Code of Ethics
- e. Conflict of Interest Policy
- f. Corporate Governance Policy
- g. Whistleblower Policy
- h. Executive Compensation Policy
- i. Public Reporting and Transparency Policy

Financial and IRS documents, including:

- j. IRS form 1023 exemption application
- k. IRS form 990 and 990T
- l. Audited financial statements

## **1009 Ongoing Review of Accreditation and Business Practices Policy**

Array Global regularly reviews its operations to ensure both responsiveness and accountability to its constituents as well as efficiency and effectiveness of its services to institutions or programs. In addition, Array Global reviews its value to institutions and the impact of its standards and procedures approximately every five years.

## **1010 Liability Insurance**

Array Global shall maintain sufficient insurance to protect the Board and its individual members against liability arising from actions of the Board or its individual members while each is acting on behalf of Array Global and within the directors' authority.

## **1011 Board Approval of Compensation**

The Executive Director of Array Global is the principal representative of Array Global, and the person responsible for the efficient operation of Array Global. Therefore, it is the desire of Array Global to provide a fair yet reasonable and not excessive compensation for the Executive Director (and any other highly compensated employees and consultants).

The annual process for determining compensation is as follows: The Board shall annually evaluate the Executive Director on his/her performance, and ask for his/her input on matters of performance and compensation.

### **1011.1 BOARD APPROVAL**

An appointed Board committee will obtain research and information to make a recommendation to the full Board for the compensation (salary and benefits) of the Executive Director (and other highly compensated employees or consultants) based on a review of comparability data. For example, the appointed Board committee will secure data

that documents compensation levels and benefits for similarly qualified individuals in comparable positions at similar organizations.

#### 1011.2 CONCURRENT DOCUMENTATION

To approve the compensation for the Executive Director (and other highly compensated employees and consultants) the Board must document how it reached its decisions, including the data on which it relied, in minutes of the meeting during which the compensation was approved.

### 1012 Authorization of Signatures

For the conduct of the business of Array Global, the Board may grant authority to specific staff to sign certain documents on behalf of Array Global. The Chairperson and Treasurer are authorized to use a facsimile signature plate or stamp.

#### 1012.1 WARRANTS

The Chairperson and Treasurer are authorized to sign all Array Global warrants by facsimile signature on behalf of the Board.

#### 1012.2 CLAIM FORMS

Staff employed by Array Global in the following designated positions are authorized to certify voucher or invoice claims against or for Array Global:

- a. Executive Director
- b. Treasurer

#### 1012.3 CONTRACTS FOR GOODS AND SERVICES AND LEASES

The Executive Director is authorized to sign, on behalf of the Board, contracts, leases, and/or contracts for goods and services for amounts under \$50,000 without prior approval of the Board.

#### 1012.4 PERSONNEL CONTRACTS

The Board Chairperson and Treasurer are authorized to sign personnel contracts and agreements of employment on behalf of the Board, by facsimile signature.

## **SERIES 2000 INSTITUTIONS**

### **2001 Accreditation Services**

Array Global provides accreditation and quality assurance services to institutions throughout the world including:

- a. International institutions
- b. National institutions
- c. Non-degree granting post-secondary vocational and career institutions
- d. Distance-based education institutions and programs

#### **2001.1 PROVISIONAL ACCREDITATION**

Provisional accreditation is the beginning of the formal accreditation process. Provisional accreditation can occur as soon as the institution demonstrates that the Array Global standards are met. Upon successfully completing the provisional accreditation visit, an institution will be accredited for one year as it prepares for the full accreditation visit. Steps for provisional accreditation include:

- a. Complete and submit the application to Array Global Accreditation, accompanied by the application fee and annual fee.
- b. Complete and submit the Provisional Accreditation Report.
- c. Pay the visit fee one month before the accreditation visit.
- d. Host a site visit to demonstrate that the institution is meeting the standards for accreditation.

Upon recommendation of the visiting team, the Executive Director, and approval by the Board of Directors, a term of less than five years can be assigned.

## 2001.2 FULL ACCREDITATION

Full accreditation is the culmination of the formal Array Global accreditation process. Upon successfully completing the full accreditation visit, an institution will be accredited for up to five years. Steps for full accreditation include:

- a. Conduct and submit the self-study
- b. Pay the visit fee one month before the accreditation visit.
- c. Host a site visit to demonstrate that the institution is substantially meeting the standards for accreditation.

Upon recommendation of the visiting team and approval by the Board of Directors, a term of less than five years can be assigned.

## 2001.3 MAINTAINING FULL ACCREDITATION

Array Global's goal of accreditation is institution improvement. All institutions receive Areas for Continuous Improvement and this does not mean that the institution is of poor quality. Array Global's goal is to help all institutions on their path of continuous improvement to provide a quality education for all students.

A Continuous Improvement Plan Report must be completed by the institution any time there are Areas of Continuous Improvement listed in the Accreditation Report following a full accreditation visit. The institution should use the Continuous Improvement Plan Report to describe and demonstrate the steps that were taken to complete each area of improvement required.

The institution should work closely with the Country Coordinator to complete the Continuous Improvement Plan Report.

A Continuous Improvement Plan Report is a written explanation for items that must be completed to maintain full accreditation. Areas of continuous improvement are regularly reviewed and followed-up by Array Global administration.

Institutions must follow the full accreditation cycle to maintain full accreditation including submitting the Full Accreditation Report and hosting a full accreditation visit at a minimum of every five years or as directed by Array Global administration.

## 2002 Program Certification Services

Array Global provides certification services to:

- a. Learning service providers

- b. Science, technology, engineering, art, and mathematics (STEAM) programs
- c. Science, technology, engineering, and mathematics (STEM) programs
- d. Specialized education programs, i.e. special needs students, leadership, art, athletics, etc. programs
- e. Academic Olympiads
- f. Teacher training and certification (including International Board Certification)
- g. Educational consulting companies

#### 2002.1 PROGRAM CERTIFICATION

There is no minimum time a program must be in operation before being granted certification. Upon successfully completing the certification process, an institution will be certified for up to five years. Steps for certification include:

- a. Submit the Program Certification Report.
- b. Pay the visit fee one month before the site visit.
- c. Host a Program Certification Site Visit to demonstrate that the institution is substantially meeting the Standards for Certification.

Upon recommendation of the visiting team and approval by the Executive Director, the Board of Directors, a term of less than five years can be assigned.

#### 2002.2 MAINTAINING PROGRAM CERTIFICATION

Programs must follow the certification cycle to maintain certification including submitting the Program Certification Report and hosting a Program Certification Visit at minimum of every five years or as directed by Array Global administration.

### 2003 Accreditation and Certification Determination

The Directors shall be the sole body to determine an institution's accreditation or program certification status. The Directors receive and review the Accreditation Report and Program Certification Report to determine the accreditation and certification status of each institution. The Directors also prescribe appropriate actions and set up a schedule for future reports and visits.

## **2004 Loss of Accreditation or Certification**

An institution accredited or certified by Array Global can automatically lose accreditation or certification if one of the following occurs:

- a. Substantial evidence has been found that the institution has violated one or more of the accreditation or certification standards.
- b. Suspension of approval by the country in which the institution is located.
- c. The institution closes (if the institution reopens, it must re-apply for provisional accreditation).
- d. The institution has not paid the annual fees by January 1 of the current academic year.
- e. Substantial evidence has been found that the institution or institution representative(s) misrepresents any information regarding the institution or Array Global.
- f. The institution fails to substantially complete the areas of continuous improvement on the specified timeline from the Full Accreditation Visit.
- g. The institution fails to host an accreditation visit on the scheduled date indicated by Array Global administration.

## **2005 Accreditation or Certification Warned Status**

An institution can be classified as “warned” if any of the following should occur and the notice has not been given to Array Global:

- a. A change in ownership of the institution without contacting Array Global.
- b. The institution has misrepresented its accreditation status.
- c. The institution has moved to a different location without contacting Array Global.
- d. A significant change in the institution’s finances has occurred that could affect the institution’s ability to provide the program for which it was accredited.
- e. The institution is involved in any litigation that could potentially have an impact on the educational program.



The warned status will be removed upon the institution's satisfactory completion of the item(s) which placed the institution on warned status. Satisfactory completion will be determined by Array Global's administration.

## **2006 High School Graduation Requirements**

Students are expected to earn a minimum total of twenty-four (24) credits in order to satisfactorily complete United States' high school graduation requirements. The following are the credit requirements for grades 9-12:

4 Credits of English language arts

3 Credits of Mathematics

3 Credits of Social Studies

3 Credits of Science

2 Credits of Physical Education and Health

1 Credit of Fine Arts

7 Credits of Electives\*

\*Requirements of the local government would be included in the electives.

### **2006.1 CREDIT REQUIREMENTS:**

120 hours of classroom instruction or equivalent\* is required for each full credit/unit (0.5 credit equals one semester).

\*Equivalent to classroom instruction – research project-based learning, supervised field study, etc.

[Summary of Typical American Education Program Outline.](#)

## **2007 Accreditation and Certification Appeals**

Should an institution choose to appeal its assigned accreditation or certification status, it must put the appeal in writing, signed by the principal/owner and be sent to the Executive Director of Array Global. The standard relating to the appeal should be cited and the specific disagreement explained. If it is necessary for the Board of Directors to meet to consider the appeal, it must do so in a timely manner. The costs of the appeal shall be the responsibility of the institution appealing the decision.

## 2008 Visit Structure

The full accreditation or program certification visit will follow the following guidelines:

- a. Array Global will appoint the visiting team chair and team members to conduct the visit while the institution is in session.
- b. The visit team chair will be responsible to follow Array Global's guidelines as outlined in the Array Global Staff and Volunteer Handbook, to ensure the visiting team is effective, is able to properly assess the institution, and to protect the integrity of the process.
- c. The number of visiting team members will be determined by the size of the institution.
- d. The institution will ensure that the visiting team receives the self-study at least one month before the visit. The visiting team will review the documents and items of evidence before the visit to ensure they are fully prepared.

## 2009 Visit Reports

Following an accreditation or certification visit, the visiting team report will be sent to the Board of Directors for review to determine the institution's accreditation or certification status.

The visit report will remain confidential, except as authorized by the institution. The institution can release all or part of the visit report at its own discretion.

Accreditation reports each standard indicator as:

<b>4 - EXEMPLARY</b>	The institution should be recognized for the exemplary work and receive a Commendation.
<b>3 - ACCOMPLISHED</b>	The institution is accomplished in the indicator and meets the minimum requirement.
<b>2 - DEVELOPING</b>	The institution is in the process of developing a plan to meet the expectations of the indicator.
<b>1 - EXPLORATORY</b>	The institution will be required to make the indicator an Area for Continuous Improvement and report to Array Global on their progress.

The visit report will include a letter that summarizes the outcomes of the visit and include the following items:

1. Accreditation status.
2. Length of the accreditation.
3. Required Areas for Continuous Improvement and timeline to complete.
4. Expectations for Annual Report.

## **2010 Accreditation with Merit**

Array Global wants to recognize and showcase institutions for their outstanding work by designating a program for “Accreditation with Merit”. All institutions that have completed the five-year accreditation designation can apply for this award. These efforts will be showcased to other institutions and the community. Each institution that is recognized will receive special recognition that they can promote to all of their stakeholders.

The applications for this award will be sent to all institutions on March 1. The institution will be asked to describe a program or activity that had outstanding success that school year. Along with this, institutions will be asked to include documentation of that success. Programs or activities that demonstrate student growth and development will receive the highest consideration. The Array Global Board of Directors will review each submission at their annual board meeting and upon the board's recommendation the institution will be "Accredited with Merit" for the upcoming school year.

Awarded institutions will be recognized on Array Global's website, social media, and by a certificate recognizing the institution for its exceptional work.

## **2011 Appeals or Complaints Against Institutions**

Any stakeholder (staff, student, parent, etc.) of an institution can initiate an appeal or complaint by submitting a signed letter to the Executive Director. Complaints must be accompanied by the name and address of the person(s) registering the complaint. The signed letter shall be accompanied by all correspondence between the complainant and the institution regarding the complaint. The complainant must have used the institution's complaint procedures prior to submission of the complaint to Array Global. Unless the complaint alleges a violation of a governmental law or accreditation standard, the complaint process outlined by the institution shall be determined as final.

The Executive Director, will determine the process for responding to a specific complaint. The process may include:

- a. Notification to the institution.
- b. Request for a written response from the institution.
- c. Site visit to the institution.
- d. Any other investigation deemed warranted by the Array Global administration.

Limitations of Complaints Against an Institution:

- a. Array Global does not pursue anonymous or non-written complaints.
- b. Array Global does not adjudicate, arbitrate or mediate individual grievances against a program or institution.

## **2012 Appeals or Complaints Against Array Global**

Array Global staff and Board members have an obligation to respond to any complaints brought against Array Global by any party involved in the accreditation process or that receives services. Any such complaint should be in writing, signed, and submitted to Array Global Executive Director.

The Executive Director will determine the facts surrounding the issue and attempt to resolve the matter(s) in a fair and equitable manner.

Complaints that cannot be resolved through this process will be considered and acted on at the next regularly scheduled meeting of the Board. The complainant will receive written notice of the final disposition of the complaint within fifteen (15) calendar days of this meeting.

## **2013 Substantive Institutional Change**

Institutions are required to inform Array Global of any substantive institutional change which could include change in administration, location, ownership, etc. Array Global may conduct a progress monitoring visit at the institution's expense to evaluate the institution's accreditation status.

Further, Array Global will regularly solicit reports from institutions, as it deems necessary, to monitor any substantive institutional changes which may need to be evaluated and explored.

## **2014 Stamping of Diplomas / Transcripts**

In the instance that a country or governmental body requires student transcripts and/or diplomas to be stamped by Array Global, the institution will be charged for the cost of the stamping including postage, processing fee and any other fees required for stamping.

Materials required to process the stamping of documents:

1. Copy of the institution's governmental licensure or approval.
2. Completed Institution Contact Information Form
3. Completed Student Information Form
4. Copy of the twelfth-grade student enrollment document stamped by the institution and ministry.
5. Copy of students' external assessment scores (SAT, ACT, etc.).
6. Copies of any transcripts and transfer credits from other institutions attended.
7. Original document (transcript, diploma) submitted for stamping, stamped with the institution's seal.
8. Digital file (e.g., CD, USB, etc.) of institution information and copies of all documents (transcripts and diplomas) to be stamped.
9. A self-addressed and stamped envelope if documents are to be returned by mail.
10. Copy of receipt for paid stamping fees.

Upon receipt of the required materials, Array Global will authenticate, stamp and return the document(s) within 30 days.

In the review of transcripts if there are inconsistencies between grades and the performance on external assessments, Array Global may investigate and if deemed appropriate, deny certification of the document.

## **2015 Annual Reports**

Each institution will submit an annual report and include the following:

1. Demographic information.
2. Major changes that have gone on at the institution  
(facility upgrades, new curriculum, new administration, etc.).
3. Progress on Institution Profile and Institution Improvement Plan.
4. Areas for Continuous Improvement.

## **2016 Transfer of Accreditation**

Any applicant institution that is already accredited by another accrediting body approved by the Board of Directors, shall be allowed to transfer the currently held accreditation status with that body and receive reciprocity for that accreditation status. The duration of accreditation remaining from the transferred accrediting body will be accepted. The institution must submit an application and a copy of the last visit report from the other accrediting body. If Array Global determines that a site visit should occur, the institution will be responsible to host and pay for that visit. Upon review and approval, the institution shall thereafter follow the policies and procedures of Array Global.

## **2017 Reciprocity and Issuance of Credits**

Each institution shall abide by the following and shall adopt policies and procedures for the acceptance of credits:

- a. Accredited institutions are required to accept credits from any institution accredited by Array Global.
- b. Accredited institutions are required to accept credits from any institutions accredited by any Array Global approved accrediting agency.

## **2018 Logo Use Policy**

The Array Global logos are the exclusive property of Array Global Educational Services Inc. However, Array Global allows accredited institutions and certified programs to use specific Array Global logos

designed for accredited or certified programs in their publications and displays according to the following guidelines:

1. The logo must be used in its entirety and not modified, except that it may be reduced or enlarged as long as the scale of the elements is retained.
2. The logo may not be used by programs that have applied for, but have not yet received accreditation.
3. When non-accredited programs are included in the publication and/or display of materials using the logo, text must be included that makes it clear which programs are accredited and which are not.
4. The logo may be reproduced only in black and white or Array Global Blue (i.e. Red 0, Green 83, Blue 198).
5. Array Global retains the right to revoke or deny permission to use its logo for any reason.
6. The logo should be used to indicate the institution is accredited by Array Global and cannot be used to indicate the document is officially stamped and approved by Array Global.

Upon request and confirmation of acceptance of policy, Array Global will provide an electronic copy of the specific logo programs can use to demonstrate their accredited status.

## **2019 Child Protection Requirements for Institutions**

Array Global accredited institutions are required to demonstrate that their current policies, procedures, and personnel protect the health and safety of students. Institutions are expected to meet the following requirements to achieve and maintain Array Global Accreditation:

1. Comprehensive due diligence in screening and hiring which may include background and reference checks.
2. Documented policies and procedures that ensure the safety and welfare of all students.
3. Appropriate and clearly outlined actions if children are harmed, at risk of being harmed, or if allegations of harm to children are made.
4. Child protection training for all adults who work with students.

5. Child protection, including online safety, is included in the formal learning program for students.
6. Clear codes of conduct govern appropriate and acceptable behaviors for adult interactions with children and children's interaction with other children.
7. Compliance with the legal, ethical, and cultural expectations and requirements regarding child abuse within the jurisdiction in which the school operates.

Array Global supports the International Task Force for Child Protection (ITFCP) standards for child protection: <https://ncpsa.org/itfcp-resources/>



## **SERIES 3000 PERSONNEL**

### **3001 Whistleblower Policy**

Array Global will investigate complaints of fraudulent or dishonest use or misuse of Array Global's resources or property by directors, officers, managers, staff, volunteers, or any other agents of Array Global. Any person found to have engaged in fraudulent or dishonest conduct will be subject to corrective action, and may face civil action or referral to criminal prosecution if the conduct warrants such action.

#### **3001.1 DEFINITIONS**

- a. Baseless Allegations: allegations made in bad faith or with reckless disregard for their truth or falsity.
- b. Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit (collectively referred to as "misconduct"). Examples of such misconduct include, but are not limited to:
  - i. Forgery or alteration of documents;
  - ii. Unauthorized alteration or manipulation of computer files;
  - iii. Fraudulent financial reporting;
  - iv. Pursuit of a benefit or advantage in violation of Organization's conflict of interest policy;
  - v. Misappropriation or misuse of Organization's resources, such as funds, supplies, or other assets;
  - vi. Authorizing or receiving compensation for goods not received or services not performed; or
  - vii. Authorizing or receiving compensation for hours not worked, or failing to account for unworked (but paid) hours as vacation, sick leave or other paid time off.

- c. Complainant: an employee or non-employee who informs the employee's immediate supervisor or the president of the Board of Directors about conduct which that person in good faith believes to be fraudulent or dishonest.

### 3001.2 REPORTING POSSIBLE FRAUDULENT OR DISHONEST CONDUCT

All members of organization's community are encouraged to report possible fraudulent or dishonest conduct.

An employee must report such concerns to the employee's immediate supervisor. If for any reason an employee finds it difficult to report a concern to the employee's immediate supervisor, the employee must report it directly to either the Executive Director or the chair of the Board of Directors.

Non-employees should report their concerns to a manager. If for any reason the non-employee finds it difficult to report a concern to a manager, the non-employee should report it to either the Executive Director or the chair of the Board of Directors.

### 3001.3 RIGHTS AND RESPONSIBILITIES OF COMPLAINANTS

#### 3001.3.1 Complainants

Complainants are responsible for being candid, and providing all known information regarding suspected misconduct to the investigator who is designated to look into the complaint. Investigations may not proceed if the complainant refuses to be interviewed by the investigator or refuses to provide further information regarding the complaint. Complainants should not conduct investigation activities themselves, nor do they have the right to participate in investigation activities, unless requested by the investigator. Complainants must refrain from obtaining evidence relating to a complaint for which they do not have a right of access. Such improper access may itself be misconduct and may result in corrective action. Complainants should also refrain from discussing the investigation or their testimony with those not connected to the investigation.

A person who is concerned about suspected misconduct:

- a. Should not contact the person suspected in order to investigate the matter or demand restitution;
- b. Should not discuss the suspected misconduct with anyone other than the person's immediate supervisor, the Executive Director, the president of the Board of Directors,

Organization's legal counsel, or a duly authorized law enforcement officer;

- c. Should direct all inquiries from an attorney retained by the suspected individual to the organization's legal counsel; and
- d. Should direct all inquiries from the media to the Executive Director, the president of the Board of Directors, or the organization's legal counsel.
- e. Persons interviewed in investigations.
- f. Any person who is not a complainant, but who is interviewed as part of an investigation, is expected not to discuss the nature of the evidence or any testimony given in the investigation except with the investigator, or unless otherwise authorized by the investigator.

### 3001.3.2 Managers and Supervisors

Managers and supervisors are responsible for maintaining systems of management control which detect and deter fraudulent or dishonest conduct. Failure by a manager or supervisor to establish and monitor such controls, or failure to report misconduct within the scope of this policy may result in corrective action against the manager or supervisor, up to and including dismissal. The Executive Director is available to assist management team members in establishing systems and recognizing misconduct.

Organization shall maintain files of investigations undertaken under this policy. If complaints of misconduct under this policy are oral, the supervisor, the Executive Director, or the president of the Board of Directors who receives the complaint shall memorialize the substance of the complaint in writing and include that summary in the investigation file. Access to the investigation file should be limited to the investigation team and Organization's legal counsel.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- a. Baseless allegations;
- b. Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved in the investigation; or
- c. Violations of a person's rights under law.

#### 3001.4 NO RETALIATION

Array global will protect complainants who in good faith report suspected fraudulent or dishonest conduct as follows:

Array Global will use best efforts to protect complainants against retaliation. It cannot guarantee confidentiality, however, and there is no such thing as an “unofficial” or “off the record” report. Organization will keep the complainant’s identity confidential to the extent practical. Confidentiality may not be maintained where: (1) the person agrees to be identified or otherwise self-discloses the person’s identity; (2) identification is necessary to allow Organization or law enforcement officials to investigate or respond effectively to the complaint; (3) identification is required by law; or (4) the person accused of violating this policy is entitled to the information as a matter of legal right in disciplinary proceedings.

Array Global’s employees may not retaliate against a complainant with the intent or effect of taking an adverse personnel action. Adverse personnel actions may include, but are not limited to, workplace discipline, termination, demotions, or reductions in compensation. A complainant who believes that he/she has been retaliated against must report such action to either the complainant’s immediate supervisor, the Executive Director, or the president of the Board of Directors. A proven complaint of retaliation shall result in a proper remedy for the person harmed and disciplinary action against the retaliating person. This protection from retaliation is not intended to prohibit management from taking action, including disciplinary action, in the usual course of their duties based on valid performance-related factors.

Complainants must be cautious to avoid baseless allegations (as defined above). It is improper for any person intentionally to make baseless allegations and any such action may be subject to corrective action.

A complainant’s right to protection from retaliation does not extend to immunity from any action that arises from the complainant’s complicity in the matters that are the subject of the complaint or ensuing investigation.

### 3002 Personnel Records

- a. All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, any IRS documents required, termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Employee Handbook, an emergency contact form, and other forms as deemed appropriate by the Executive Director

- b. All U.S. employees will fill out an I-9 form and submit the allowable forms of identification. The completed I-9 forms will be kept in a secure location separate from the personnel files.
- c. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

### **3003 Hiring**

The Board of Directors expect that the Executive Director shall be responsible for recommending new or additional professional positions. A rationale will be provided by the Executive Director in determining staffing needs. This may include filling vacant positions, creating new positions, or requests for additional staffing. The Board reserves the right for final determination as to the number and kind of professional positions deemed necessary for the effective and efficient operations of Array Global.

The hiring process is as follows:

1. The Executive Director determines that there is a need for hiring for an open position or an additional position in Array Global.
2. The Executive Director makes a determination of who is the best candidate.
3. The Executive Director offers the position to the best candidate pending Board approval.
4. The candidate begins the position at the earliest convenient time.

### **3004 Evaluations**

Each staff member will be evaluated annually, in order to provide guidance and direction to the staff member in the performance of his/her assignment. Such evaluation will be based on job descriptions, accomplishment of annual goals and performance objectives, and established evaluative criteria.

The Executive Director shall establish procedures for the conduct of these evaluations.

### **3005 Equal Employment Opportunity and Non-Discrimination**

Array Global will provide equal employment opportunities to all persons regardless of race, creed, religion, color, national origin, genetic information, or because of age, physical or mental disability, marital status, or sex when the reasonable demands of the position do not require an age, physical or mental disability, marital status, or sex distinction.

Array Global will make reasonable accommodation for an individual with a disability known to the Organization, if the individual is otherwise qualified for the position, unless the accommodation would impose undue hardship on Array Global.

Retaliation against an employee who has filed a discrimination complaint, testified, or participated in any manner in a discrimination investigation or proceeding is prohibited.

### **3006 Anti-Discrimination, Harassment and Retaliation**

Array Global is committed to providing a workplace that is free of verbal, physical and visual forms of discrimination or harassment so that everyone can work in a productive, respectful and professional environment. Discrimination or harassment in employment based on sex, race, national origin, religion, age, marital status, pregnancy, sexual orientation, genetics/genetic markers, disability, or any other basis prohibited by local, state or federal law is strictly prohibited. Array Global does not tolerate discrimination or harassment, based upon any protected status, by anyone in the workplace — supervisors, co-workers, or non-employees. This policy covers conduct in the workplace, at Organization-sponsored social functions and business events. Employees who violate this policy are subject to discipline, up to and including possible termination.

#### **3006.1 WHAT IS HARASSMENT?**

Examples of harassment based on race, national origin, religion, marital status, sexual orientation, age or disability can include, but are not limited to:

- a. Cartoons or other visual displays of objects, pictures or posters that depict such protected groups in a derogatory way; or
- b. Verbal conduct, including making or using derogatory comments, epithets, slurs and jokes towards such groups or individuals based on the identified characteristics.
- c. Sexual harassment is generally defined as unwelcome sexual advances, requests for sexual favors, or other visual, verbal or physical conduct of a sexual nature when:

- d. Submission to such conduct is made either explicitly or implicitly a term or condition of employment;
- e. Submission to or rejection of such conduct affects employment opportunities; or
- f. The conduct interferes with an employee's work or creates an intimidating, hostile or offensive work environment.

Sexual harassment includes harassment based on another person's gender or harassment based upon pregnancy, childbirth, or related medical conditions. It also includes harassment of another employee of the same gender as the harasser and need not be motivated by sexual desire.

Examples of sexual harassment include, but are not limited to, the following types of behavior:

- g. Unwelcome sexual advances, like requests for dates or propositions for sexual favors;
- h. Excessive, one-sided, romantic attention in the form of requests for dates, love letters, telephone calls, e-mails, text messages, social media messages or gifts;
- i. Offering or conditioning an employment benefit, like a raise, a promotion or a special job assignment, in exchange for sexual favors;
- j. Making or threatening reprisals, or changing performance expectations after an employee has turned down a sexual advance;
- k. Visual or physical conduct, like leering, making sexual gestures, or displaying sexually suggestive objects, pictures, cartoons, calendars or posters in the workplace;
- l. Verbal conduct, like making or using derogatory comments, epithets, slurs, teasing and jokes of a sexual nature;
- m. Graphic verbal or written comments (including e-mails, text messages, social media messages or other electronic documents) about an individual's sex life or body;
- n. Sexually degrading words used to describe an individual;
- o. Suggestive or obscene letters, e-mails, text messages, social media messages, notes or invitations; and
- p. Unwelcome physical contact, including pats, hugs, brushes, touches, shoulder rubs, assaults, or impeding or blocking movements.

This policy is also violated if an employee is fired, denied a job, or denied some other employment benefit because the employee refused to grant sexual favors, complained about harassment, or assisted in an investigation of harassment.

Array Global is committed to taking reasonable steps to prevent harassment from occurring and will take immediate and appropriate action when we know that unlawful harassment has occurred. To do this, however, we need the cooperation of all employees at all levels.

Array Global will promptly and thoroughly investigate all claims of discrimination, harassment, retaliation, failure to provide reasonable accommodations, and any other concerns related to its equal employment policies. All complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that allegations of discrimination or harassment are shared with those who have a need to know so that the Organization can conduct an effective investigation.

The complaining employee is usually requested to provide as many details as possible, such as the dates(s), location(s), names(s) of witnesses, or information about the alleged harasser(s) or decision maker(s). Persons with relevant information are interviewed as needed. During the investigation, steps may be taken, when appropriate, to minimize contact between a complaining employee and the alleged harasser. This may include schedule changes, temporary transfers or investigatory leave, usually for the alleged harasser.

If Array Global concludes that a violation of its policies has occurred, prompt and effective remedial action will be taken. This may include discipline of the harasser/decision maker and other actions to remedy the effects of the discrimination, harassment, retaliation or failure to accommodate, and to prevent further occurrences. In addition, action may also be taken if Array Global concludes that other violations of workplace policies have occurred. No action will be taken against any employee who in good faith files a complaint under this procedure or assists in the investigation of such a complaint. Employees who believe they have been retaliated against for having used this complaint procedure or participated in an investigation must promptly notify any member of the Human Resources staff so such concerns can be investigated. Appropriate corrective measures will be taken if allegations of retaliation are substantiated.

### **3007    Personal Conduct & Code of Ethics**

Array Global employees and volunteers will abide by all Array Global policies, state and federal laws in the course of their employment or volunteer work. Where applicable, employees will abide by and honor the professional educator code of conduct and ethics.



Array Global employees recognize and accept their responsibility to support all institutions to help all reach their full potential and provide a quality education for all students. They understand the trust and confidence placed in them by students, families, colleagues, officials, and the community. To achieve their professional purpose, educators strive to maintain the highest ethical standards. The Array Global Code of Ethics sets out these fundamental principles which guide their behavior and will be used to judge their actions.

### 3007.1 COMMITMENT TO THE PROFESSION

The ethical educator:

- a. Maintains high standards of honesty, integrity, professionalism, decorum, and impartiality in the conduct of the Array Global business.
- b. Demonstrates continued professional growth, collaboration and accountability.
- c. Respects the roles, responsibilities, and rights of colleagues, support personnel, and supervisors.
- d. Contributes to the development of the profession's body of knowledge.
- e. Manages information, including data, with honesty.
- f. Teaches without distortion, bias, or prejudice.
- g. Represents professional qualifications accurately.

### 3007.2 COMMITMENT TO THE COMMUNITY

The ethical educator:

- a. Models the principles of citizenship in a democratic society.
- b. Understands and respects diversity.
- c. Protects the civil and human rights of students and colleagues.
- d. Assumes responsibility for personal actions.
- e. Demonstrates good stewardship of public resources.
- f. Exemplifies a positive, active role in community relations.
- g. Adheres to the terms of contracts, Array Global policies and procedures, and relevant statutes and regulations.
- h. Shall not dispense or utilize any information gained from employment with Array Global, accept gifts or benefits, or participate in business

enterprises or employment that creates a conflict of interest with the faithful and impartial discharge of the employee's duties.

- i. Before acting in a manner which might impinge on any fiduciary duty, may disclose the nature of the private interest which would create a conflict. Care should be taken to avoid using or avoid the appearance of using official positions and confidential information for personal advantage or gain.

## **3008 Intellectual Property Policy**

Array Global is committed to a high level of legal and ethical standards in conducting business. It is the policy of Array Global to compete fairly in the marketplace. This commitment to fairness includes respecting the intellectual property rights of suppliers, customers, business partners, competitors, and others, including original equipment manufacturers and other independent service organizations. No Array Global employee, independent contractor, or agent should steal or misuse the intellectual property rights owned or maintained by another.

The purpose of this Policy is to help maintain Array Global's reputation as a fair competitor, ensure the integrity of the competitive marketplace in intellectual property, and comply with the laws regulating intellectual property and industrial espionage.

### **3008.1 ARRAY GLOBAL'S INTELLECTUAL PROPERTY**

Array Global is committed to protecting its intellectual property, such as information, processes, and technology, from infringement by others. Array Global's informational tools are available at Array Global's disposal because of significant investments of time and funds. If intellectual property is not properly protected, it becomes available to others who have not made similar investments. This would cause Array Global to lose its competitive advantage and compromise its ability to provide unique services to its customers and institutions.

Array Global's intellectual property includes confidential business information, trade secret technology (such as computer software and systems and knowhow related to them), patented inventions and processes, trademarks and service marks, trade dress, and copyrighted works. It is the responsibility of every Array Global employee to help protect the organization's intellectual property. It is the responsibility of Array Global's managers and supervisors to foster and maintain awareness of the importance of protecting the Array Global's intellectual property.

### 3008.2 INTELLECTUAL PROPERTY OF OTHERS

Array Global also is committed to respecting the intellectual property of others. The rules with respect to intellectual property, including misappropriation of business information and trade secrets (e.g., computer systems, software, and related knowhow) and infringement of patents, trademarks and service marks, trade dress, and copyrights, are complex, so employees should seek expert advice from Array Global's attorneys to address specific issues that arise with respect to the business. In many instances the Array Global's attorneys can perform searches for pre-existing patents, trademarks or service marks, or copyrights and help avoid infringing conduct. Array Global attorneys also can evaluate business information to help avoid infringing conduct.

### 3008.3 ARRAY GLOBAL TRADE SECRETS

Array Global officers, directors, employees, independent contractors, and agents should not disclose Array Global proprietary or confidential information to third parties with whom Array Global is doing business, such as suppliers, licensees, or consultants, except as specifically needed for the third party to perform the services or task requested. Such third parties should be provided information only on a "need to know" basis to allow them to perform the specific services or task requested. All disclosure of Array Global proprietary or confidential information may be made only after a confidentiality agreement has been entered into with the third party.

## 3009 Confidentiality Policy

All information concerning clients, former clients, staff, volunteers, and financial data, and business records of Array Global Educational Services Inc. is confidential. "Confidential" means that the employees are free to talk about Array Global and about the organization and position, but are not permitted to disclose clients' names or talk about them in ways that will make their identity known. No information may be released without appropriate authorization. This is a basic component of client care and business ethics. The board of directors, staff and clients rely on paid and volunteer staff to conform to this rule of confidentiality.

Array Global expects employees to respect the privacy of clients and to maintain their personal and financial information as confidential. All records dealing with specific clients must be treated as confidential. General information, policy statements or statistical material that is not identified with any individual is not classified as confidential. Staff members are responsible for maintaining the confidentiality of information relating to other staff members and volunteers, in addition to clients.

Failure to maintain confidentiality may result in termination of employment, or other corrective action. This policy is intended to protect the employee as well as Array Global because in extreme cases, violations of this policy also may result in personal liability.

### 3009.1 RATIONALE

Confidentiality is the preservation of privileged information. By necessity personal and private information is disclosed in a professional working relationship. Part of what the employee learns is necessary to provide services to the applicant or client; other information is shared within the development of a helping, trusting relationship. Therefore, most information gained about individual clients through an assignment is confidential in terms of the law, and disclosure could make the employee legally liable. Disclosure could also damage the relationship with the client and make it difficult to help the person.

Further, employees are expected to hold confidential all information deemed not to be for public consumption as determined by law and Board policy. Employees also will respect the confidentiality of people served in the course of an employee's duties and use information gained in a responsible manner. The Board may discipline, up to and including discharge, any employee who discloses confidential and/or private information. Discretion should be used even within the Association's own network of communication and confidential information should only be communicated on a need to know basis.

## 3010 Volunteers

Array Global recognizes the valuable contributions made to the total Array Global by members who act as volunteers. A volunteer is an individual who:

1. Has not entered into an express or implied compensation agreement with Array Global;
2. Is excluded from the definition of "employee" under appropriate state and federal statutes;
3. May be paid expenses, reasonable benefits, and/or nominal fees in some situations; and
4. Is not employed by Array Global in the same or similar capacity for which he/she is volunteering.

Array Global employees who work with volunteers shall clearly explain duties for providing the services requested by Array Global. An appropriate degree of training and/or supervision of each volunteer shall be administered commensurate with the responsibility undertaken.

### 3010.1 BACKGROUND CHECK

Volunteers, as determined by the Executive Director, may need to submit to a background check before consideration of the recommendation for volunteer work.

### 3010.2 TRAINING

All Array Global volunteers will be trained before providing any services through Array Global. Training will include a minimum of the following:

- a. Site Visit
- b. Visiting Team Report
- c. Expense reimbursement
- d. Personal Conduct & Code of Ethics
- e. Intellectual Property Policy
- f. Conduct
- g. Conflicts of interest
- h. Confidentiality
- i. Travel
- j. Volunteer agreement

### 3010.3 CONFLICTS OF INTEREST

Volunteers are asked to disclose any conflicts of interest with particular institution visits for which they are being considered. Volunteers must sign and submit a “No Conflict of Interest” statement attesting to that fact. Array Global makes the final determination of the existence of a conflict of interest between a Volunteer and an institution.

Conflicts of Interest for a team member include:

- a. Serving on a previous accreditation visit for the institution under consideration;
- b. Serving with a staff member of the institution on a previous accreditation visit;

- c. Attending, teaching, or receiving a degree or diploma from any unit of the host institution;
- d. Teaching at an institution where the head of the institution used to teach or from which the volunteer received a degree;
- e. Residing in the same region or competing within the same geographic market as the institution.

If a conflict of interest between an institution and volunteer is discovered before or during a visit, the volunteer with the conflict will be immediately replaced, or removed from the team, and will also be removed from the volunteer pool. The failure by either a volunteer or an institution administrator to disclose a conflict of interest will be considered cause for loss of accreditation or the institution being placed on warned status.

#### 3010.4 CONFIDENTIALITY, DISCLOSURE AND RETENTION OF INFORMATION

Volunteers receive a great deal of information, most of which is confidential, during an accreditation review. The following information is considered confidential:

- a. All materials and information received and generated in conjunction with serving as a volunteer (including Self-Study Reports, Accreditation Reports, Progress Reports, student and evaluations, etc.);
- b. Notes from the Site Visit;
- c. Discussion and deliberation information;
- d. Accreditation Report;
- e. Site Visit evaluation forms; and
- f. Board actions on accreditation.

Volunteers should destroy all materials connected with the Site Visit (including email messages, individual personal notes, and drafts of the Accreditation Report) once the Accreditation Report is final. Accreditation team members should not take any materials from the institution unless approved by the team chair and the institution.

#### 3010.5 TRAVEL

Volunteers are expected to take cost saving measures when making their travel arrangements. Team members will be reimbursed for all travel and out-of-pocket expenses associated with the Site Visit.

Expenses not submitted within 90 days of incurrence will not be reimbursed. For policies and procedures governing transportation, lodging arrangements, meals and reimbursements, please refer to the Site Visit Manuals.

Once a volunteer commits to a trip and airline tickets are purchased it is expected that the volunteer participates in the trip or the volunteer may be liable for the cost of the expenses.

#### 3010.6 VOLUNTEER AGREEMENT

(See next page)

## VOLUNTEER AGREEMENT FORM

I, \_\_\_\_\_ (the Volunteer) hereby agree to serve Array Global Educational Services Inc. (Array Global) on a volunteer basis as a \_\_\_\_\_.

PLEASE INITIAL NEXT TO EACH STATEMENT:

- |  |  |
|--|--|
| <input type="checkbox"/> The Volunteer understands any volunteer services will not be compensated now or in the future.  | <input type="checkbox"/> The Volunteer must follow Array Global policy as well as local, state, federal and other applicable law during their service as a volunteer.  |
| <input type="checkbox"/> The Volunteer has been informed and understands that volunteer services rendered do not create an employee-employer relationship between the Volunteer and Array Global for the position stated above.  | <input type="checkbox"/> The Volunteer must report to the supervising Array Global employee any potential violation of Array Global policy by any team member.   |
| <input type="checkbox"/> The Volunteer understands that Array Global may not carry worker's compensation insurance, life or disability insurance, severance benefits, and does not carry medical insurance for a person serving as a volunteer in the position stated above. | <input type="checkbox"/> The Volunteer understands that any violation of this agreement, policy or any local, state, federal or other applicable law can result in permanent termination of volunteer privileges and possible legal action.  |
| <input type="checkbox"/> The Volunteer understands that the mutually established schedule of services for the position stated above carries no obligation for either party and maybe adjusted at any time.   | <input type="checkbox"/> The Volunteer may be liable for injuries or damages caused by acts or omission which are outside the scope of assigned volunteer duties or which constitute wrongful misconduct or gross negligence.  |
| <input type="checkbox"/> The Volunteer understands that services as a volunteer may be terminated at any time.   | <input type="checkbox"/> The volunteer agrees to indemnify, defend, and hold Array Global Educational Services harmless from any and all claims, demands, costs, liabilities, losses, expenses and damages (including reasonable attorneys' fees, costs, and expert witnesses' fees) arising out of or in connection with any claim that, taking the claimant's allegations to be true, would result in a breach by the indemnifying party of any of its warranties and covenants set forth. |
| <input type="checkbox"/> The Volunteer is under the direction of the Array Global at all times during their service as a volunteer and must follow directives given by Array Global employees.   |  |
| <input type="checkbox"/> The Volunteer must follow all laws, policies, and rules regarding student and employee confidentiality during their service as a volunteer.   |  |

I understand that should I have been found to have violated these rules, I will not be used again as a Volunteer for any Array Global-sponsored visits and work and may be excluded from using Array Global-sponsored transportation for the remainder of the trip and that I will be responsible for my own transportation home.

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ARRAY GLOBAL REPRESENTATIVE

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DATE

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VOLUNTEER SIGNATURE

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DATE



### **3011 Gift Acceptance**

Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for Array Global. Examples of gifts which will be subject to review include gifts of real property, gifts of substantial personal property, and gifts of securities. Gifts will not be accepted based on the following:

- a. Any gifts that violate international, federal, state, or local law, or statute.
- b. Any gifts that contain unreasonable conditions or partial interest in property.
- c. Any gifts that are made with conditions that state the proceeds will be spent by Array Global for the personal benefit of a named individual.
- d. Any gifts that could expose Array Global to liability.

Often institutions following a visit like to give team members a small token of appreciation in a form of a gift. Any item that may be over \$100 in value shall be reported to the Executive Director. The Executive Director, at that point, will determine if the visiting team member shall retain the gift or if the gift shall become the property of Array Global. Any gift valuing more than \$500 in value shall become the property of Array Global.

### **3012 Gift Giving**

Certain types of gifts must be reviewed prior to giving due to the special liabilities they may pose for Array Global. Examples of gifts which will be subject to review include gifts of real property, gifts of substantial personal property, and gifts of securities. Gifts will not be given based on the following:

- a. Any gifts that violate international, federal, state, or local law, or statute.
- b. Any gifts that contain unreasonable conditions or partial interest in property.
- c. Any gifts that could expose Array Global to liability.

Any item that is given over \$100 in value shall be reported and approved by the Executive Director.

## **SERIES 4000    OPERATIONS**

### **4001    Self-Evaluation**

In order to ensure Array Global is meeting its mission and objectives it will go through a regular self-evaluation process including:

- a.    Every five years the standards and indicators for accreditation will be reviewed by Array Global administration, consultants, and select member schools at the highest level of accreditation.
- b.    Every five years the process for accreditation will be reviewed by Array Global administration, consultants, and select member schools at the highest level of accreditation.
- c.    Array Global will regularly solicit reports from institutions and visiting teams on their experience with the services Array Global provides.

### **4002    Information Security Policy**

This policy covers paper-based and electronic data defined to include, but not be limited to, all information maintained, processed, or distributed by the Association computer systems that contain data defined by law or classified as sensitive information. This policy also applies to all persons, and organizations that have access to Array Global's data.

All users are expected to respect the confidentiality and privacy of individuals whose records they access. Users are responsible for maintaining the confidentiality of data they access or use and the consequences of any breach of confidentiality.

#### **4002.1    HANDLING SENSITIVE INFORMATION**

The unauthorized addition, modification, deletion, or disclosure of sensitive information included in Array Global's data files is expressly forbidden.

#### 4002.2 ACCESS CONTROL

Access to Array Global's data will be restricted to those users that have a legitimate business need and appropriate approvals for access to such information. Users must ensure that sensitive information is secured from unauthorized access and are responsible for safeguarding this information and related computing systems at all times through the use of strong passwords.

#### 4002.3 PHYSICAL SECURITY

The physical security of computing resources will be accomplished utilizing current industry standards and appropriate technology and plans.

#### 4002.4 DATA SECURITY

Users will ensure sensitive information is secure and the integrity of records is safeguarded in storage and transmission. Users who handle sensitive information are responsible for the proper handling of this data while under their control.

##### 4002.4.1 Backup and Recovery

Array Global's Administration will backup essential business data consistent with industry standards and store such data at a secure commercial site

##### 4002.4.2 Security Incident Response and Handling

All suspected or actual security breaches of Array Global's systems will be reported immediately to the Administration who will consult with technology specialists to assess the level of threat and/or liability posed to Array Global or affected individuals and respond appropriately to deal with each situation.

#### 4002.5 SOFTWARE

Only properly licensed software may be installed on Array Global's computer systems.

### 4003 Privacy Policy

This policy is used to inform website visitors regarding the policies with the collection, use, and disclosure of personal information if anyone decided to use the service of Array Global as outlined on the company website ([www.globalarray.org](http://www.globalarray.org)).

If a customer chooses to use Array Global's services, then the customer agrees to the collection and use of information in relation with this policy. The personal information that is collected is used for providing and improving Array Global's services. Array Global will not use or share your information with anyone except as described in this Privacy Policy.

#### 4003.1 INFORMATION COLLECTION AND USE

For a better experience while using Array Global services, it may be required to provide certain personally identifiable information, including but not limited to your name, phone number, and postal address. The information that we collect will be used to contact or identify you.

#### 4003.2 LOG DATA

Whenever a customer visits the Array Global website and selects a service, information is collected that is called Log Data. Log Data may include information such as the computer's Internet Protocol ("IP") address, browser version, pages of Array Global's services that are visited, the time and date of the visit, the time spent on those pages, and other statistics.

#### 4003.3 COOKIES

Cookies are files with small amount of data that is commonly used as an anonymous unique identifier. These are sent to the browser from the website that is visited and are stored on the computer's hard drive.

Array Global's website uses these "cookies" to collection information and to improve services. Customers have the option to either accept or refuse these cookies, and know when a cookie is being sent to your computer. Customers may choose to refuse the website's cookies, which may cause the inability to access some portions of Array Global's information on the website.

#### 4003.4 SERVICE PROVIDERS

Array Global may employ third-party companies and individuals due to the following reasons:

- a. To facilitate services;
- b. To provide the services on Array Global's behalf;
- c. To perform service-related services; or

- d. To assist us in analyzing how our services are used.

Third parties have access to your Personal Information. The reason is to perform the tasks assigned to them on Array Global's behalf. However, Array Global will not disclose or use the information for any other purpose.

#### 4003.5 SECURITY

Array Global values customers' trust in providing Personal Information, thus Array Global is striving to use commercially acceptable means of protecting it. Customers must remember that no method of transmission over the internet, or method of electronic storage is 100% secure and reliable, and Array Global cannot guarantee its absolute security.

#### 4003.6 LINKS TO OTHER SITES

Our services may contain links to other sites. If a customer clicks on a third-party link, it will direct the customer to that site. Note that these external sites are not operated by Array Global. Therefore, we strongly advise you to review the Privacy Policy of these websites. Array Global has no control over, and assumes no responsibility for the content, privacy policies, or practices of any third-party sites or services.

#### 4003.7 CHILDREN'S PRIVACY

Array Global's services do not address anyone under the age of 13. Array Global does not knowingly collect personal identifiable information from children under 13. In the case Array Global discovers that a child under 13 has provided personal information, the information will be immediately deleted from the servers. A parent or guardian who is aware that a child has provided personal information, please contact Array Global so that Array Global will be able to do necessary actions.

#### 4003.8 CHANGES TO THIS PRIVACY POLICY

Array Global may update our Privacy Policy from time to time. Thus, Array Global advises customers to review this page periodically for any changes. Array Global will notify customers of any changes by posting the new Privacy Policy on this page. These changes are effective immediately, after they are posted on this page.

#### 4003.9 CONTACT

Questions or suggestions regarding Array Global's Privacy Policy, should be directed to Array Global administration.

### 4004 Property and Equipment Policy

It is the organization's policy to capitalize all items purchased by Array Global which have a unit cost greater than one thousand dollars (\$1,000). Items purchased with a value or cost less than one thousand dollars (\$1,000) will be expensed in the period purchased.

Property and equipment includes items such as:

- a. Office furniture and equipment
- b. Computer hardware
- c. Computer software
- d. Leasehold improvements

The depreciation period for capitalized assets is as follows unless the cost is negligible and, in that case, the item purchased will be expensed rather than depreciated:

Computer Hardware.....	36 months
Office Equipment.....	60 months
Office Furniture .....	60 months
Computer Software .....	36 months
Leasehold improvements .....	Length of lease

1. A Fixed Asset Log is maintained by the Bookkeeper including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.
2. The Log will be reviewed by the Executive Director.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The Executive Director shall be informed in writing of any change in status or condition of any property or equipment.

5. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

## **4005 Property Records**

Property and inventory records will be maintained for all land, buildings, and physical property under Association control and will be updated annually.

For purposes of this policy, “equipment” means a unit of furniture or furnishings, an instrument, a machine, an apparatus or a set of articles which retains its shape and appearance with use, is nonexpendable, and does not lose its identity when incorporated into a more complex unit. The Executive Director will ensure inventories of equipment are systematically and accurately recorded and updated annually. Property records of facilities and other fixed assets will be maintained on an ongoing basis. No equipment will be removed for personal or non-Association use except in accordance with Board policy.

Property records will show, appropriate to the item recorded, the following information:

- a. Description and identification
- b. Manufacturer
- c. Date of purchase
- d. Initial cost
- e. Location
- f. Serial number, if available
- g. Model number, if available

Equipment may be identified with a permanent tag providing appropriate Association and equipment identification.

## **4006 Emergency Response Plan**

Due to the nature of work of Array Global and the travel to many countries, the Board recognizes that safety and emergency plans should be incorporated into all aspects of the operation of the Organization. The Executive Director will develop an Emergency Response Plan which will be approved by the Board and reviewed and updated regularly.

Injuries, accidents, safety concerns will be reported immediately to the Executive Director.

## **4007 Record Retention Policy**

These guidelines are intended ensure that Array Global retains its records in accordance with the requirements of applicable laws and for as long as they are required in the conduct of Array Global's business. They recommend the length of time official records should be retained under ordinary circumstances, as well as the steps that Array Global should take in the event of any pending or imminent government (federal, state, or local) investigation, audit or proceeding, civil or criminal lawsuit involving Array Global.

### **4007.1 GENERAL PROCEDURES**

Records relating the specific categories listed on the attached Recommended Record Retention and Destruction Schedule ("Schedule") should be: (1) retained for the length of time provided on the schedule and (2) destroyed at the end of such period, except as provided below.

### **4007.2 VARIANCE FROM GUIDELINES AND SCHEDULES**

Supervisors responsible for records retention may instruct staff to use alternate procedures with respect to any category or form of record on the basis of special circumstances or conditions. Where variances are substantial, the applicable supervisor shall provide written notice of the alternative procedures and the reason for them to Array Global Chair.

#### **4007.2.1 Forms of Records to Which These Guidelines Apply**

The categories of records listed on the Schedule encompass records created and stored in any form or media, including but not limited to:

- a. Handwritten, typed, or printed paper documents;
- b. Electronic documents (e.g. email, web sites, zip files, CD rom or diskettes);
- c. Video or digital images;
- d. Recorded audio material;
- e. Graphic representations; and
- f. Information contained on network servers and/or document management systems.



## 4008 Document Destruction Procedures

### 4008.1 RECORD DESTRUCTION PROCEDURES

Once records have been retained for the applicable period, they should be destroyed, unless destruction of a class of records has been suspended for any reason, in accordance with Section 3 or Section 5(c).

### 4008.2 DESTRUCTION OF PERSONAL COPIES

Where Array Global staff members retain personal copies of records in their desk files in accordance with 6(g), such copies should be destroyed at the same time as the official copy of the record.

### 4008.3 SUSPENSION OF RECORD DESTRUCTION

In the event that any member of Array Global staff becomes aware of imminent or pending government (federal, state or local) investigations, audits, proceedings or any lawsuits involving Array Global, he or she should immediately report such information to management. Array Global staff should not make any independent determinations concerning the suspension of record destruction procedures. Management, in consultation with Array Global's Executive Director and legal counsel, shall make a determination as to whether it is necessary to suspend destruction for any class of records for any reason and shall provide prompt notice to Array Global staff of any deviations from the Schedule.

### 4008.4 DESTRUCTION OF OTHER RECORDS

Those categories of records that are not listed in the Schedule may be destroyed at such time and in a manner that best facilitates the efficient administration of Array Global activities.

### 4008.5 RECORD RETENTION & DESTRUCTION SCHEDULE

RECORD RETENTION AND DESTRUCTION SCHEDULE	TIME FRAME TO RETAIN
<b>A. Program &amp; Administration Records:</b>	
Inventories of products, materials, supplies	7 years <sup>1</sup>

<sup>1</sup> This time period should commence on the filing date of last Form 990 return reporting a disbursement pursuant to a particular a grant.

<b>RECORD RETENTION AND DESTRUCTION SCHEDULE</b>	<b>TIME FRAME TO RETAIN</b>
Educational materials, public relations and solicitation materials created by Array Global Educational Services Inc.	7 years
<b>B. Accounting and Finance Records</b>	
Ledgers and schedules	7 years
Accounts receivables ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	3 years
Bank statements	7 years
Capital stocks and bonds records	Permanently
Cash books	Permanently
Charts of accounts	Permanently
Checks	7 years
Canceled checks for important payments, i.e., taxes, purchases of property, etc.	Permanently
Vouchers for payments to vendors, employees (i.e. allowances, reimbursements, travel and entertainment expenses)	7 years
<b>C. Tax Records</b>	
Tax records Employee Tax Records (Forms 941, W-3, W-2's, W-2P) Independent Contractors & Transactions (Forms 1099, 1096) Donors (Form 8283)	7 years
Form 990 and Supporting Documents	Permanently
IRS Correspondence	Permanently
<b>D. Human Resources Records</b>	
Personnel Records	Tenure of employee, plus 7 years
Retirement and Retention Plans	Tenure of employee plus 7 years
Payroll	Tenure of employee, plus 7 years
Training Manuals (along with the dates that they were in effect)	Permanently
Employee Benefits Records	Tenure of employee plus 7 years
Immigration Records	Tenure of employee plus 7 years
Time Sheets	Tenure of employee plus 7 years

<b>RECORD RETENTION AND DESTRUCTION SCHEDULE</b>	<b>TIME FRAME TO RETAIN</b>
Employee Health & Safety Records	Tenure of employee plus 7 years
Property Records Record Manager:	
Trademark Registrations & Copyrights	Permanently
Equipment Records	Ownership of Property plus 7 years
Facilities & Real Estate (Deeds), (Leases)	Permanently, Life of lease plus 7 years
<b>E. Legal Records</b>	
Correspondence with State Regulators	Permanently
State Charitable Solicitation Reports	Permanently
Litigation related documents	Permanently
Opinion letters from counsel or compensation consultants	Permanently
Articles of Incorporation and Amendments	Permanently
Certificates of Authority	Permanently
Bylaws & Amendments	Permanently
Board Minutes & Unanimous Consents	Permanently
<b>F. Insurance Records</b>	
Insurance Policies: D&O Insurance Employee Health & Life Insurance Plans Property & Casualty Insurance	Life of policy plus 7 years
Insurance records (i.e., accident reports, claims)	Permanently
<b>G. Contract Records</b>	
Expired: contracts, mortgages, notes and leases	7 years
Still in Effect: contracts, mortgages, notes and leases	Permanently

## **SERIES 5000 BUSINESS & FINANCE**

### **5001 Budget and Program Planning**

The annual budget is evidence of the Board's commitment to the objectives of the Association. The budget supports immediate and long-range goals and established priorities.

Before presentation of a proposed budget for adoption, the Executive Director and Treasurer will prepare, for the Board's consideration, recommendations (with supporting documentation) designed to meet the needs of institutions and Array Global's activities, within the limits of anticipated revenues.

The fiscal year is from July 1 to June 30 and at the June Board of Directors' meeting the Board considers the adoption of the budget for the subsequent fiscal year.

### **5002 Fees**

Fees are established by the Array Global Board of Directors and are continually reviewed to ensure the Organization is meeting the needs of all institutions.

Institutions can pay fees through credit card or bank transfer. Institutions that will be visited by Array Global must pay in advance of the visit. (All fees are payable in U.S. dollars)

<b>FEE SCHEDULE</b>		
	TYPE	AMOUNT
1	Accreditation Application Fee (non-refundable)	\$ 350.00
2	Accreditation Annual Fee (non-refundable)	\$ 2,500.00
5	Provisional Accreditation Visit Fee (non-refundable)	\$ 3,000.00
6	Full Accreditation Visit Fee (non-refundable)	\$ 6,000.00
7	Virtual Institution Provisional Accreditation Visit Fee (non-refundable)	\$ 1,000.00

<b>FEE SCHEDULE</b>		
	TYPE	AMOUNT
8	Virtual Institution Full Accreditation Visit Fee (non-refundable)	\$ 1,500.00
9	Stamping of one document (non-refundable)	Determined by the board each year.
10	Consulting Services Costs	Determined by the administration depending on services rendered.
11	Program Certification Annual Fee (non-refundable)	\$1,000
12	Program Certification Visit Fee (non-refundable)	\$ 3,000.00
13	Professional Association Annual Membership Costs	\$100/member

In addition:

- a. Visit fees are refundable if Array Global has to cancel the visit due to unforeseen circumstances or a reasonable cause or because of a natural disaster.
- b. An institution will not receive Array Global services (visit report, stamping of documents, etc.) until fees are paid.
- c. Fees may be changed at the discretion of the Executive Director.
- d. Each September 15 Array Global invoices institutions for Annual Fees which are due January 1.
- e. A late fee of fifty dollars (\$50) for each month can be applied for annual fees if the institution does not pay by November 1. After that time a late fee may be applied and the institution may be placed on Warned Status or the accreditation may be dropped and the Board of Directors will be notified.
- f. Institutions that apply for Array Global Accreditation after January 1<sup>st</sup> do not need to pay annual fees for the current institution year.
- g. Array Global invoices institutions for visit fees 60 days before the visit.
- h. Discounts are provided to registered companies that have multiple institutions under the management of that company:
  - i. 1-2 schools, annual fees \$2,500 per institution.
  - ii. 3-5 schools, annual fees: \$2,000 per institution.
  - iii. 6-10 schools, annual fees, \$1,750 per institution.

- i. 11+ schools, annual fees, \$1,500 per institution.
- j. The administration of Array Global can provide a humanitarian discount at the discretion of the Board of Directors.

### **5003 Satellite Bank Accounts**

Under the direction of the Treasurer of the Board and the Executive Director a bank account may be established in the countries where Array Global operates to provide institutions' ease of payment. Generally accepted accounting procedures will be followed in each country. Internationally accepted regulatory and compliance rules will be followed.

All purchases and expenditures are first approved by the Executive Director.

### **5004 Financial Reporting and Audits**

The Board of Directors direct that financial reports of all Array Global funds be prepared in compliance with statutory provisions and generally accepted accounting and financial reporting standards. In addition to reports required for international, local, state, and federal agencies, financial reports will be prepared monthly and annually and presented to the Board. Financial reports shall reflect financial activity and status of Array Global's funds. The Board must vote to approve the auditing company each year prior to the start of the audit.

Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information will be prepared to facilitate management and control of financial operations.

The Board of Directors direct that Array Global audits be conducted in accordance with Idaho state law. Each audit shall be a comprehensive audit of the affairs of Array Global and Corporation funds. The audits shall comply with all statutory provisions and generally accepted auditing standards. Each audit may be made every two (2) years and cover the immediately preceding two (2) fiscal years, or it may be conducted annually.

### **5005 Budget Implementation and Execution**

Once adopted by the Board of Directors, the operating budget shall be administered by the Executive Director/designees. All actions of the Executive Director/designees in executing programs and/or activities delineated in that budget are authorized according to these provisions:

- a. Expenditure of funds for employment and assignment of staff shall meet international and U.S. legal and adopted Board policies.
- b. A listing of warrants describing goods and/or services for which payment has been made must be presented for the Board of Directors' ratification each Board meeting.
- c. Purchases will be made according to the legal requirements of the United States, international law, and adopted Board policy.

## **5006 Travel & Stipends**

Workshop presenters will receive a stipend of \$500 for each six-hour workshop.

Team Leaders will receive a stipend of \$500 for leading each Full Accreditation Visit.

## **5007 Credit and Debit Cards**

All staff members who are authorized to carry an organization credit or debit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which Array Global, receives funds.

The receipts for all credit or debit card charges will be given to the Treasurer within two (2) weeks of the purchase along with proper documentation. The Executive Director will verify all credit or debit card charges with the monthly statements. A record of all charges will be given to the Treasurer with applicable allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the Executive Director for approval and signing.

## **5008 Petty Cash**

Array Global officials may have a petty cash fund account for certain designated expenses. Moneys not specifically designated as petty cash will not be commingled with the petty cash fund. At the conclusion of each school year, all petty cash funds must be closed out and the petty cash vouchers and cash on hand returned to the Treasurer for processing.

## **5009 Payroll Procedures/Schedules**

Array Global will establish one (1) or more days in each month as fixed paydays for payment of wages. When an Association employee quits, is laid off, or is discharged, wages owed will be paid on the next regular payday for the pay period in which the employee left employment or within fifteen (15) days, whichever occurs first.

## **5010 Reimbursements**

Array Global personnel, officials, and volunteers who incur expenses in carrying out their authorized duties shall be reimbursed by the Association upon submission of a properly filled out and approved voucher and such supporting receipts as required by the administration. Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

Anyone who makes a trip where expenses are to be reimbursed by Array Global must have the approval of the Executive Director prior to making the trip in order to be reimbursed.

## **5011 Operating Reserve**

The target minimum operating reserve fund for the organization is six (6) months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services.

The amount of the operating reserve will be calculated each year after approval of the annual budget, reported to the Board of Directors, and included in regular financial reports.

The operating reserve will be funded with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific source of revenue be set aside for operating reserves.

To use the operating reserves, the Executive Director will submit a request to the Board of Directors. The request will include the analysis and determination of the use of funds and plans for replenishment. The organization's goal is to replenish the funds used within twelve (12) months to restore the operating reserve fund to the target minimum amount.



## **5012 Form 990 Review**

Array Global shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, Array Global's Form 990 shall be submitted to each member of the board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

## **5013 End of Month and Fiscal Year-End Close**

1. The Executive Director will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the Executive Director will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Executive Director, no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, the Executive Director or outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the Board for their review and approval. The Executive Director will then file the return with the Internal Revenue Service by the annual deadline.

## **5014 Cash Handling Procedures**

To ensure control and safekeeping of business cash assets. It is Array Global's practice that cash is not accepted unless as a last resort for institution's to pay. Array Global personnel should encourage all payments to go through Array Global's website by bank transfer or credit card. However, there may be times that cash should be used and these procedures will be followed:

1. A safe should be used to store all cash.
2. When cash is received from an institution the staff member must:
  - a. Receive a signed receipt by the institution and the staff member.
  - b. Immediately inform administration through email that cash was received, what amount, and a copy of the receipt.
3. The cash amount must be recorded in the Country Account Ledger.
4. If cash is handed off to the another person, the person accepting the cash must count the cash before accepting it and keep the signed copy of the cash record and transfer record with the cash.
5. If a bank account is established in the country the cash should be deposited within twenty-four hours.