

MARTIN LUTHER KING, JR. EDUCATION CENTER ACADEMY – CONTROL ACTIVITIES

EMPLOYEE EXPENSE REIMBURSEMENT

POLICY	All purchases require Director approval prior to requesting reimbursement.
GENERAL	Expense reports are completed when employees have spent funds upon prior approval and require reimbursement.
ASSOCIATED MATERIALS	Expense Report

PROCEDURES

Reimbursement Process

- Complete Expense Report
- Attach original receipts to report
- Turn in document to Director to obtain approval
- Director will forward document to Accounting after signing
- Accounting will process the reimbursement within 1 month of submission

EXPENSES OF BOARD MEMBERS

The MLK board of directors may pay the actual and necessary expenses incurred by its members and employees in the discharge of official duties or in the performance of functions authorized by the board. The expenditure, and the expense policy that establishes specific categories of reimbursable expenses, shall be a public record and shall be made available to a person upon request.

The board of directors shall not approve payment of an expense incurred by a board member unless one or both of the following conditions are met:

(a) The board, by majority vote at an open meeting, approved reimbursement of the specific expense before the expense was incurred.

(b) The expense is consistent with a policy adopted by the board, by a majority vote at a regular board meeting, establishing specific categories of reimbursable expense and the board, by majority vote at an open meeting, approves the reimbursement before it is actually paid.

The MLK board of directors shall not provide, allow, or obtain credit cards for, issue credit cards to, or provide to a board member a debit card or similar instrument that pledges payment of funds from an account of the school.

