

Board Authorized Expenditures Policy

Approval Date: September 14, 2014

Authority and Responsibilities: Purchase of equipment, contracting for services, and award of stipends required for the execution of the business of the Council and the Board may be authorized by majority vote of the Board. Authorization, management, and disbursement of these expenditures shall follow existing procedures outlined in the Council Bylaws:

Bylaws, Article IV, Section 6 (in part). The Board shall have control and management of the affairs and business of the Council. Expenditures of the funds of the Council shall be by approval of the Board based on a majority vote.

Bylaws, Article VIII, Section 1. Finances. Funds of the Council shall be under the supervision of the Board and shall be managed by the Treasurer.

Bylaws, Article VIII, Section 4. Disbursement. The Treasurer shall make no disbursement of funds of the Council without authorization of the Board.

All expenditures authorized by the Board shall be reviewed by the Board to ensure that the equipment or services to be purchased, or stipends to be awarded, are essential and integral to the function and operations of the Board and Council, and contribute to achieving the goal and objectives of the Council. Generally, the Board shall review bids or cost comparisons for goods or services being sought to assure that the best value (not necessarily lowest cost) is obtained. Prior to authorization for funding of expenditures, the Board shall consider:

- Relationship of cost to value
- Efficiency and expedience
- Appropriateness in addressing established priorities of the Board
- Availability of sufficient funds
- Relationship to annual budget

The Board may contract services from any cooperation, firm, or individual that demonstrates appropriate qualifications. In recognition that the Board includes persons with expert qualifications relative to the biology of the desert tortoise and/or the specific operations of the Board and Council, there may be rare occasions when a current member of the Board is requested or proposes to the Board to provide a level of service that is above and beyond what is expected during the normal duties as a volunteer Board member. When expenditures are considered for authorization of contracted services to be provided by a current member of the Board, the Board shall exercise a high level of scrutiny to assure that there are no real or perceived issues of favoritism, personal advancement, conflict of interest, or other apparent improprieties that would directly or indirectly benefit the Board member in question. Factors to be considered by the Board in authorizing such expenditures include:

- Do the requested services obviously exceed the normal expectation of a volunteer Board member?
- What level of matching services is provided?
- Does the Board member have the requisite expertise to complete the task?
- Can the services be just as reasonably or efficiently provided by a cooperation, firm, or individual that is not affiliated with, or a member of, the Board?

- Are the proposed costs reasonable?
- Is the task in response to special circumstances, a special identified need, or otherwise identified by the Board as a high priority?
- Would the expenditure benefit the conservation and/or recovery of the tortoise?
- Will funding facilitate timeliness and efficient completion of the task?
- Is the task relevant to meeting the goal and objectives of the Council?
- Is the equipment necessary for the efficient execution of the task?
- Would equipment (e.g., a laptop computer) be used for non-Council related purposes?

The Board member(s) that would be the recipient of any equipment, funds, or any other benefit from the Board authorization of the expenditure would be recused from voting on the motion.

At the Board's discretion, and considering the scope of proposed services and magnitude of cost, an expert review panel may be appointed to review the proposal or scope of work and recommend points for clarification, correction, or modification prior to providing the Board a recommendation for authorization of funds (following procedures similar to those outlined in the Grants Policy).

The Corresponding Secretary will maintain a list of all non-disposable equipment purchased by the Board with a value greater than \$100, and identify the person responsible for and/or location of the equipment.