



SECTION VI: BUSINESS, TECHNOLOGY & OPERATIONS POLICY 6105

ELECTRONIC RECORDS, CONTRACTING AND SIGNATURES

POLICY ON ELECTRONIC RECORDS, CONTRACTING AND SIGNATURES

Under certain conditions, electronic records and signatures satisfy the requirements of a written signature when transacting business. The District desires to promote effective and efficient use of electronic records to conduct business. The authenticity and reliability of electronic records and signatures relating to governmental transactions are dependent on the accompanying processes, supplemental records and the overall context in which records are created, transferred, signed and stored. The purpose of this policy is to provide guidelines for the use of electronic records and signatures in connection with the transaction of District business.

This policy does not mandate the use of an electronic signature or otherwise limit the right of a party to conduct a transaction on paper, nor does it apply to any situation where a written signature is required by law.

Definitions

1. **Attribution** - An electronic record or electronic signature is attributable to a person if it was the act of the person. The act of the person may be shown in any manner, including a showing of the efficacy of any security procedure applied to determine the person to whom the electronic record or electronic signature was attributable.
2. **Electronic Signature** - An electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.
3. **Electronic Record** – Any information created, generated, sent, communicated, received or stored by electronic means.

Guidelines

Electronic Records

Electronic records created or received by the District shall be appropriately attributed to the individual(s) responsible for their creation and/or authorization or approval. The District shall utilize available technology to implement reliable methods for generating and managing electronic records. Any electronic record filed with or issued by the District shall be given the full force and effect of a paper record if the following conditions are satisfied:

1. The record is an electronic filing or recording and the District agrees to accept or send such record electronically; and



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2. If a signature is required on the record by any statute, rule or other applicable law or District policy, the electronic signature must conform to the requirements set forth in this policy governing the use of electronic signatures. Signatures cannot be altered by ordinary means.

Electronic Signature

An electronic signature may be used unless there is a specific statute, regulation, rule of law or District policy that requires records to be signed in manual (i.e., non-electronic) form. The issuance and/or acceptance of an electronic signature by the District shall be permitted in accordance with the provisions of this policy and all applicable state and federal laws. Such electronic signature shall have the full force and effect of a manual signature only if the signature satisfies all of the following requirements:

1. The electronic signature identifies the individual signing the document by his/her name and title;
2. The identity of the individual signing with an electronic signature is capable of being validated through the use of an audit trail;
3. The electronic signature and the document to which it is affixed cannot be altered once the electronic signature has been affixed
4. The electronic signature must be electronically encrypted or transmitted by technological means designed to protect and prevent access, alteration, manipulation or use by any unauthorized person; and
5. The electronic signature conforms to all other provisions of this policy.

Authorized District Officers

The following positions are considered Authorized Officers/Employees:

- Board of Education President
- Board of Education Vice President
- Board of Education Clerk
- Board of Education ~~Treasurer~~ Deputy Clerk/Member
- Superintendent of Schools
- Superintendent's Designee
- Chief Financial Officer



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Authorized Officers/Employees are the individuals delegated the authority to electronically sign documents on behalf of the District, where signatory authority has been granted for a specific transaction or purpose. **This policy is not intended to grant signatory authority to any person who does not have such authority by virtue of their position.**

Unless prohibited by law, Authorized Officers/Employees may, but are not required, to sign documents through an electronic signature on any record, including without limitation contracts, agreements, correspondence, certificates, reports, minutes or similar documents in those instances in which the Authorized Officer's/Employee's signature is required or permitted. Use of an electronic signature requires the approval of the Authorized Officer/Employee.

All electronic signatures are subject to the District's authentication procedures and Authorized Officers/Employees are required to comply with all security procedures established by the District and its software vendors.

Prohibited Use – All Employees and Officers

No employee or officer may use an electronic signature on any district document on behalf of any other employee or officer unless that person has been granted specific, written authorization to do so. Any unauthorized employee who uses electronic methods to sign documents, or falsifies electronic records or electronic signatures will be subject to disciplinary action up to and including dismissal. The District may also refer violations of this policy for possible criminal prosecution. All employees are required to immediately report any violations of this policy, suspected fraud, or other security concerns to the ~~Assistant Superintendent of Personnel and Administrative Services~~ Chief Human Resources Officer.

Employment Applications, Contracts and related Paperwork

Any person applying for employment with the District or signing an employment contract with the District may be required by the District to electronically sign an employment application, contract of employment, or any other employment related paperwork. All electronic signatures are subject to the District's authentication procedures and applicants and employees are required to comply with all security procedures established by the District and its software vendors.

Reference: OKLA. STAT. tit. 12A, §§ 15-101 to 15-121.

Source: *Broken Arrow Board of Education Policy adoption, November 4, 2019*
Broken Arrow Board of Education Policy revised, May 9, 2022.



SECTION VI: BUSINESS, TECHNOLOGY & OPERATIONS POLICY 6250
FINANCIAL ACCOUNTING & REPORTING

The District's accounting system will be in conformance with the Oklahoma Cost Accounting System (OCAS) manual published by the State Department of Education. An adequate system of encumbrance accounting will be maintained.

The annual report may be an ~~Annual~~-Comprehensive ~~Annual~~ Financial Report (~~CAACFR~~) prepared in conformity with Generally Accepted Accounting Principles (GAAP) for governments under the current GASB format.

Source: *Broken Arrow Board of Education policy adoption, July 10, 2017.*
Broken Arrow Board of Education policy revised, May 9, 2022.