

# Board Policy

Code No. 401.12

## CELLULAR TELEPHONES

Cellular phones have become a necessity with some of the day-to-day operations of the school district. A list of positions allowed the use of a district owned cellular phone will be maintained and approved by the superintendent or his or her designee. Employees with a district owned cellular phone must sign a statement agreeing that they will not use the phone for personal use. The superintendent or his or her designee will monitor monthly usage to ensure that this policy is not abused. This procedure does not cover Certified Administrators or Directors. The district will determine a monthly stipend to cover district use of their personal cellular phones. Exceptions to this plan will be determined by the superintendent on an individual basis.

### Legal References:

Internal Revenue Comment Notice, 2009-46

Iowa Code § 279.8, 321.276 (2013)

### Cross References:

406 Licensed Employee Compensation and Benefits

412 Classified Employee Compensation and Benefits

707.5 Internal Controls

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