

FISCAL MANAGEMENT GOALS

The Board of Education recognizes excellent fiscal planning as a key factor in attaining the district's educational goals and priorities. The Board seeks to engage in thorough advance planning of budgets and to devise expenditures which achieve the greatest educational returns given the district's available resources.

The Board's establishment of sound fiscal management policies are based on the following tenets.

1. All laws and regulations governing the use of public funds shall be strictly adhered to.
2. All district monies shall be expended in an efficient and judicious manner, bring the greatest benefit to the district.
3. Funds for which the district has no immediate need shall be legally invested where they can bring the greatest return.
4. All receipts and expenditures shall be recorded fully and in the proper manner.
5. The district shall seek and receive all state and federal funds for which it qualifies.
6. All funds, including cash in buildings, extra-classroom account funds, gifts, and bequests shall be provided maximum protection from misappropriation.
7. A formal process shall be developed linking fiscal resources and program priorities to the budget.
8. The budget shall reflect the views of administrators, teachers, students, and taxpayers in translating the educational needs and aspirations of the community in a composite financial plan.
9. To the extent possible, program evaluation shall be used to assess the effectiveness of all educational programs provided to district students, and future appropriations shall be adjusted accordingly.

Adoption date: February 27, 2008

BUDGET PLANNING

The Superintendent of Schools, with the assistance of the School Business Official, shall be responsible for preparation of the budget. This shall include developing a budget calendar in accordance with regulation 6110-R, and adhering to that calendar. The budget calendar shall be approved by the Board of Education in advance of the preparation of the district's annual budget.

The budget shall be designed to reflect the Board's objectives for the education of the children of the district. It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

Cross-ref: 1050, Annual District Election and Budget Vote
2260, Citizens Advisory Committees

Ref: Education Law §§1608(2)-(4); 1716(2)-(4); 1804(4); 1906(1); 2002(1);
2003(1); 2004(1); 2022(2); 2601-a
Fiscal Management (NYSSBA, 1997)

Adoption date: February 27, 2008

BUDGET PLANNING REGULATION

The budget calendar prepared by the Superintendent of Schools shall include:

- a schedule which sets forth all important meetings and dates, including deadlines for budget proposals from within the district;
- commencement dates and deadlines for certain budgetary tasks such as the estimation of all revenues and income expected to be received by the district;
- events such as the preliminary dates for the Board of Education's consideration of the tentative budget.

The budget calendar will also set forth the name of every individual (or their title) who is assigned to perform a particular task with regard to the development of the budget.

As part of the budget planning process, the Superintendent or School Business Official will evaluate:

- the educational philosophy, goals and objectives of the district and their modification where required;
- the district education program and support systems such as transportation and business affairs;
- census and enrollment projections;
- the condition of the physical plant for operation and maintenance needs and new construction;
- debt service schedules; and
- estimated revenue from sources other than the property tax, such as state and federal aid.

Adoption date: February 27, 2008

BUDGET TRANSFERS

The transfer of funds between and within functional unit appropriations of the General Fund is commonly required during the school year. The Superintendent of Schools is authorized to make all necessary budgetary transfers between different codes to pay for salaries, Social Security, income taxes, utilities and health insurance in amounts not to exceed \$100,000 in any reporting period.

Transfers between other object codes may not exceed \$10,000 in any period and must be approved by the Board of Education on a monthly basis.

Ref: Education Law §1718
8 NYCRR §170.2(1)

Adoption date: February 27, 2008

FEDERAL FUNDS

The Board of Education shall consider whether to apply for any federal aid for which it is eligible. The administrative staff has the responsibility to evaluate federally funded programs, including their possible benefits to the children and youth in the school district, apprise the Board of the value of each, and make recommendations accordingly. The district shall not apply for funds if such funds include conditions contrary to Board policy. A separate federal aid fund shall be maintained to record all financial transactions in federally aided programs and projects. A separate checking account, distinct from all other district accounts, shall be maintained for federal funds.

Ref: 8 NYCRR Parts 114; 167; 200

Adoption date: February 27, 2008

INVESTMENTS

The objectives of the district's investment policy are to safeguard district funds and to minimize risk, to ensure that investments mature when cash is required to finance operations and to ensure a competitive rate of return. In accordance with this policy, the Treasurer or his/her designee is authorized to invest and/or deposit all funds, including proceeds of obligations and reserve funds, in time-deposit accounts, certificates of deposit, short-term government securities, repurchase agreements or other investment instruments permitted by law, subject to the investment regulations approved by the Board of Education.

To the extent feasible, investments and deposits shall be made in and through local or regional financial institutions. Concentration of investments in a single financial institution should be avoided. Diversification of investments and deposits is encouraged.

This policy will be annually reviewed by the Board and may be amended from time to time in accordance with the provisions of section 39 of the General Municipal Law.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652
Local Finance Law §165.00
General Municipal Law §§6-c-6-e; 6-j-6-n; 10; 11; 39

Adoption date: February 27, 2008

INVESTMENTS REGULATION

Authorized Investments

- A. The Treasurer is authorized to invest all available district funds, including proceeds of obligations and Reserve Funds, in the following types of investment instruments:

Savings Accounts or Money Market Accounts of designated banks;

Certificates of Deposit issued by a bank or trust company located in and authorized to do business in New York State;

Demand Deposit Accounts in a bank or trust company located in and authorized to do business in New York State; Obligations of New York State; Obligations of the United States Government (U.S. Treasury Bills and Notes);

Repurchase Agreements involving the purchase and sale of direct obligations of the United States;

- B. All funds except Reserve Funds may be invested in Revenue Anticipation Notes or Tax Anticipation Notes of other school districts and municipalities, with the approval of the State Comptroller.
- C. Only Reserve Funds may be invested in obligations of the school district.

Conditions

All investments made pursuant to this investment policy will comply with the following conditions:

- A. Collateral
1. Savings accounts, money market accounts, time deposit accounts and certificates of deposit will be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State, the United States, New York State school districts or other political subdivisions, and federal agencies whose principal and interest are guaranteed by the United States. The market value of collateral will at all times exceed the principal amount of the certificate of deposit by 2%. Collateral will be monitored no less frequently than on a weekly basis.
 2. Collateral will not be required with respect to the direct purchase of obligations of New York State, the United States and federal agencies, the principal and interest of which are guaranteed by the United States Government.

B. Delivery of Securities

1. Payment of funds may only be made upon receipt of collateral or other acceptable form of security, or upon the delivery of government obligations whether such obligations are purchased outright, or pursuant to a repurchase agreement. Written confirmation of delivery shall be obtained from the custodial bank.
2. Every Repurchase Agreement will make payment to the seller contingent upon the seller's delivery of obligations of the United States to the Custodial Bank designated by the school district, which shall not be the repurchase, or in the case of a book-entry transaction, when the obligations of the United States are credited to the Custodian's Federal Reserve account. The seller will not be entitled to substitute securities. Repurchase agreements shall be for periods of 30 days or less. The Custodial Bank shall confirm all transactions in writing to insure that the school district's ownership of the securities is properly reflected in the records of the Custodial Bank.

C. Written Contracts

1. Written contracts are required for certificates of deposit and custodial undertakings and Repurchase Agreements. With respect to the purchase of direct obligations of U.S., New York State, or other governmental entities in which monies may be invested, the interests of the school district will be adequately protected by conditioning payment on the physical delivery of purchased securities to the school district or custodian, or in the case of book-entry transactions, on the crediting of purchased securities to the Custodian's Federal Reserve System account. All purchases will be confirmed promptly in writing to the school district.
2. The following written contracts are required:
 - a. Written agreements will be required for the purchase of all certificates of deposit.
 - b. A written contract will be required with the Custodial Bank(s).
 - c. Written contracts shall be required for all Repurchase Agreements. Only credit-worthy banks and primary reporting dealers shall be qualified to enter into a Repurchase Agreement with the school district.

The written contract will stipulate that only obligations of the United States may be purchased and that the school district shall make payment upon delivery of the securities or the appropriate book-entry of the purchased securities. No specific repurchase agreement will be entered into unless a master repurchase agreement has been executed between the school district and the

trading partners. While the term of the master repurchase agreement may be for a reasonable length of time, a specific repurchase agreement will not exceed thirty (30) days.

D. Designation of Custodial Bank

1. The Board will designate a commercial bank or trust company authorized to do business in the State of New York to act as Custodial Bank of the school district's investments. However, securities may not be purchased through a Repurchase Agreement with the Custodial Bank.
2. When purchasing eligible securities, the seller will be required to transfer the securities to the district's Custodial Bank.

E. Selection of Financial Institutions

1. The Treasurer will periodically monitor, to the extent practical but not less than annually, the financial strength, credit-worthiness, experience, size and any other criteria of importance to the district, of all institutions and trading partners through which the district's investments are made.
2. Concentration of investments in a single financial institution should be avoided. Diversification of investments and deposits is encouraged
3. Investments in time deposits and certificates of deposit are to be made only with commercial banks or trust companies, as permitted by law.

F. Operations, Audit, and Reporting

1. The Treasurer or designee will authorize the purchase and sale of all securities and execute contracts for investments and deposits on behalf of the school district. Oral directions concerning the purchase or sale of securities will be confirmed in writing. The school district will pay for purchased securities upon the simultaneous delivery or book-entry thereof.
2. The school district will encourage the purchase and sale of securities through a competitive process involving telephone solicitation for at least three quotations.
3. The independent auditors will audit the investment proceeds of the school district for compliance with the provisions of this Investment Regulation.
4. Monthly investment reports will be furnished to the Board of Education.

Adoption date: February 27, 2008

NON-RESIDENT TUITION

All non-resident students attending district schools shall be charged a tuition fee which shall be no less than the difference in state aid received and the actual cost per pupil per year as determined by the State Education Department formula. For school attendance by a nonresident child for a period longer than 90 calendar days, tuition is payable in advance for each succeeding 30 calendar days, or on a prorated basis.

Cross-ref: 5152, Admission of Non-Resident Students

Ref: Education Law §3202(2)
8 NYCRR §174.2
Appeal of Bosco, 34 EDR 295 (1994)
Matter of Richards, 25 EDR 38 (1986)
Matter of Hill, 23 EDR 338 (1984)
Matter of Bunk, 22 EDR 38 (1983)
Matter of Schumer, 21 EDR 640 (1982)
Matter of Wadas, 21 EDR 577 (1982)
Letter to Counsel, NYS Education Department from the U.S. Dept. of Education, Office of Civil Rights, August 10, 1994

Adoption date: February 27, 2008

GIFTS AND GRANTS

Only the Board of Education may accept for the school district any bequest or gift or money, property or goods, except that the Superintendent of Schools may accept on behalf of the Board any such gift of less than \$1,000 in value.

The Board reserves the right to refuse to accept any gift which does not contribute towards the achievement of the district's goals or the ownership of which would tend to deplete the resources of the district.

Any gift accepted by the Board or the Superintendent shall become the property of the district, may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the district.

The Board will attempt to honor the intent of the donor in its use of the gift, but reserves the right to use any gift it accepts in the best interest of the district's educational program.

It shall be the policy of the district to accept a gift, provided it is made within the statutory authority granted to school districts and has received the approval of the Board of Education. As a general rule, all gifts shall be given to the school district as a whole and not to a particular school. At the discretion of the Superintendent, however, a gift may be used in a particular school,

In granting or withholding its consent, the Board will review the following factors:

1. The terms of the gift must identify:
 - a. the subject of the gift
 - b. the purpose of the gift
 - c. the beneficiary or beneficiaries if any
 - d. all conditions or restrictions that may apply.
2. The gift must not benefit a particular or named individual or individuals.
3. If the purpose of the gift is an award to a single student, the determination of the recipient of such award shall be made on the basis that all students shall have an equal opportunity to qualify for it and shall not be denied its receipt on the basis of race, religion, sex, or disability.
4. If the gift is in trust, the obligation of the investment and reinvestment of the principal shall be clearly specified and the application of the income or investment proceeds shall be clearly set forth.
5. No gift or trust will be accepted by the Board unless:
 - a. it is in support of and a benefit to all or to a particular public school in the district, or

- b. it is for a purpose for which the school district could legally expend its own funds, or
- c. it is for the purpose of awarding scholarships to students graduating from the district.

Any gift rejected by the Board shall be returned to the donor or his/her estate within 60 days together with a statement indicating the reasons for the rejection of such gift.

Trust Funds

Trust funds shall be established and handled by deposits in the regular savings account of the district. Withdrawals may be made on the signature of the District Treasurer and the Board President.

Ref: Education Law §1709(12)

Adoption date: February 27, 2008

AUTHORIZED SIGNATURES

The Board of Education authorizes the signature on checks issued against all accounts of the school district to be that of the Treasurer or the Board President.

The Board hereby authorizes the use of signature disk with safeguards for the school district's protection and with facsimile signatures of the Treasurer and Deputy Treasurer. Said machines shall be maintained in the exclusive and secured possession of the Treasurer and Deputy Treasurer, respectively.

The Treasurer/Deputy Treasurer shall be present and shall control the affixing of his/her signature when checks are run. He or she should maintain a log of checks signed and should verify the sequence of check numbers that are used. The signing of blank checks is expressly forbidden.

Extraclassroom activity fund checks shall be signed by both the Student Activity Accounts Treasurer and the Central Treasurer of the extracurricular activity fund.

Contracts authorized by Board resolution shall be signed by the Board President or in his/her absence the Vice-President, unless a different signatory is identified in the Board resolution. Purchase orders for goods and/or services identified in the various budget codes of the school district budget may be executed by the Purchasing Agent responsible for the procurement of such goods and/or services.

The Board authorizes the payment in advance of audit of claims for all public utility services, postage, freight and express charges, in accordance with law.

Ref: Education Law §§1720; 1724; 2523
8 NYCRR §§170.1(c)(d); 172

Adoption date: February 27, 2008

BONDED EMPLOYEES AND OFFICERS

No money other than petty cash shall be kept in any school building overnight. The Superintendent of Schools or his/her designee shall inform all employees of this requirement and enforce this policy.

School employees are held personally responsible for funds which they collect during the course of their assigned duties and responsibilities. All monies collected shall be receipted, accounted for, and directed without delay to the Business Office or the Student Extraclassroom Activity Fund Treasurer. Monies shall be deposited in the bank as soon as possible.

All school employees, officials and members of the Board of Education authorized to sign checks or required to handle school funds will be covered by a blanket bond furnished by the school district in such amounts as recommended by the district's insurance carrier.

Ref: Education Law §§1709(20-a); 1720; 2130(5); 2526

Adoption date: February 27, 2008

FISCAL ACCOUNTING AND REPORTING

The Board of Education insists on clear, complete, and detailed accounting of all financial transactions for which the Board is held accountable.

Accounting and Reporting Systems

The system of accounts will conform to the Uniform System of Accounts for School Districts. The accounting system will yield information necessary for the Board to make policy decisions.

Proposed expenditures will be budgeted under and the actual expenditures will be charged to categories that most accurately describe the purpose for which monies are to be spent.

The Board directs the Treasurer to keep it informed of the financial status of the district through monthly cash reconciliation and budget status reports and annual fiscal reports. The Treasurer should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Business Manager will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

Independent/External Audits

The district shall be audited annually by an independent certified public accountant or a public accountant. The auditor's report shall be adopted by resolution and a copy shall be filed with the Commissioner of Education.

The Superintendent is hereby directed to respond to all audit findings and recommendations. Such response is to include a statement of the corrective actions taken or proposed to be taken, or if action is not taken or proposed, an explanation of reasons, as well as a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of examination or external audit, or any management letter for which a response was required.

The Superintendent shall also ensure that the provisions contained in the General Municipal Law in regard to audit reports are followed.

Cross-ref: 1120, School District Records

FISCAL ACCOUNTING AND REPORTING

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Accounting and Reporting Systems

The system of accounts will conform to the Uniform System of Accounts for School Districts, as defined by the State Comptroller's Office. In addition, accounting and reporting will adhere to generally accepted governmental accounting standards. The accounting system will yield information necessary for the Board to make policy decisions and perform its oversight function.

The Board directs the Assistant Superintendent for Business to keep informed of changes in state and/or Government Accounting Standards Board (GASB) accounting requirements and implement changes, as appropriate. The Board expects that the Assistant Superintendent for Business will communicate new standards and/or requirements to the Board, as necessary, so that the Board can carry out its responsibilities.

Proposed expenditures will be budgeted under and the actual expenditures will be charged to categories that most accurately describe the purpose for which monies are to be spent.

The Board directs the Treasurer to keep it informed of the financial status of the district through monthly cash reconciliation and budget status reports and annual fiscal reports including periodic projections of the end of year fund balance. The Treasurer should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Assistant Superintendent for Business will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

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Cross-ref: 1120, School District Records
6660, Independent/External Audit

Ref: Education Law §§1610; 1721; 2117; 2528; 2577; 2590-i
General Municipal Law §§33; 34
8 NYCRR §§155.1; 170.1; 170.2

Adoption date: February 27, 2008

Amended date: March 23, 2011

INVENTORIES

The Board of Education directs the Superintendent of Schools to maintain a continuous and accurate inventory of property and equipment owned by the district, in accordance with "The Uniform System of Accounts for School Districts." The inventory shall be maintained by the Business Office with the cooperation of all building and department administrators. All supplies and equipment purchased and received by the district shall be checked, logged, and stored through an established procedure.

The Superintendent shall establish administrative systems to monitor the acquisition, deployment, and disposal of assets that will accomplish the following:

1. establish a record of assets. This enables the Board to easily determine what assets the district has, where they are located, and any transfers.
2. fix responsibility. This improves the care employees exercise over assets.
3. identify financing source of assets. This is useful in planning future purchases and how they will be financed.
4. provide the following useful supplemental information:
 - a. Replacement cost
 - b. Insurance coverage
 - c. Maintenance cost
 - d. Useful life

Such systems shall provide an inventory which identifies all fixed assets valued at fifty dollars (\$50) or more, and labels all fixed assets valued at five hundred dollars (\$500) or more. This inventory shall be updated on an annual basis in order to assure accuracy and therefore usefulness.

An annual inventory shall be presented to the Board of Education during the development of the budget. Reports shall be made to the Board regarding losses of equipment and supplies not consumed during use.

Cross-ref: 6900, Disposal of District Property

Adoption date: February 27, 2008

CAPITAL ASSETS ACCOUNTING

The district defines capital assets as non-consumable assets with a normal service life of more than two years. In order to provide for the proper control and conservation of district property, the Superintendent or his/her designee shall maintain Inventory Records and account for Capital Expenditures in accordance with the following guidelines:

Inventory Records

- All equipment items costing in excess of \$500.00 shall be inventoried.
- All equipment items costing less than \$500.00 shall be inventoried for accountability purposes if requested by the responsible program administrator.
- All non-equipment capital assets costing in excess of \$500.00 shall be inventoried.

Capital Expenditure Accounting

- Fixed assets having an estimated useful life of at least two years following the date of acquisition will be capitalized.
- Capitalization thresholds will be applied to individual fixed assets rather than groups of fixed assets.
- The threshold to be used for fixed assets is \$500.00.

Note: Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

- An *inventory* is an itemized list for tracking and controlling property.
- *Capitalization* is an accounting treatment whereby an item is recorded as a long-term asset on the balance sheet rather than as a consumable expense of the current period.

The following information must be maintained on the equipment/fixed asset inventory:

- Name and description of the property
- Location of Equipment
- Serial number or other identification number
- Cost of the asset at acquisition
- Acquisition date

Donated items will be capitalized at a fair-market value on the date of the donation.

Some assets individually may fall below the capitalization threshold but may be purchased in large quantities by the district. Examples include library books, textbooks, and computers. The district may choose to capitalize these assets as groups.

All assets will be depreciated using the straight-line method. Residual value will be considered.

Useful lives will be determined in the year of purchase based on general guidelines obtained from professional organizations and the asset's present condition. Depreciation expense will be calculated beginning in the year of acquisition. An outside valuation of district assets will be performed every 2-3 years to ensure proper and accurate accounting of fixed assets.

Cross-ref: 6900, Disposal of District Property

Adoption date: February 27, 2008

CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the district. The claims auditor shall serve at the pleasure of the Board. The claims auditor shall report directly to the Board. The claims auditor may not be a member of the Board of Education; the clerk or treasurer of the Board; the Superintendent of Schools or other official of the district responsible for business management; the person designated as purchasing agent; and/or clerical or professional personnel directly involved in accounting and purchasing functions of the district.

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should determine:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized district official;
3. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation; and
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order or contract upon which it is based.

The claims auditor shall provide periodic written reports as may be requested by the Board.

Cross-ref: 6680, Internal Audit Function

Ref: Education Law §§1604 (35); 1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

Adoption date: February 27, 2008

CLAIMS AUDITOR EXHIBIT

Checklist for Audit of Claims

Beginning check number _____

Ending check number _____

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- _____ Mathematical accuracy (extensions, additions, and calculations or discounts)
- _____ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- _____ Vouchers have been checked against purchase orders
- _____ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel and approved rate)
- _____ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- _____ Receipts of goods and services are attached to claims
- _____ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- _____ Sales taxes have not been paid (with the exception of sales taxes on meals)
- _____ Mileage and meal claims (incl. sales tax) do not exceed authorization
- _____ All claims are for proper school district expenditures

Pre-audit has been completed:

Accounts Payable Clerk

Date

Certified:

Claims Auditor

Date

Adoption date: February 27, 2008

INDEPENDENT/EXTERNAL AUDITS

As required by law, the school district shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The report of such annual audit shall be presented to the Board of Education by such accountant.

The district shall, within 90 days of the receipt of such report or letter, prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the state comptroller. This corrective action plan shall be presented to the Board for review. To the extent practicable, implementation of such corrective action plan shall begin no later than the end of the next fiscal year.

The district shall use a competitive request for proposals (RFP) process when contracting for such annual audit. In addition, pursuant to law, no audit engagement shall be for a term longer than five consecutive years; provided, however, that the district, in its discretion, may permit an independent certified public accountant or an independent public accountant engaged under an existing contract for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under a RFP process.

Cross-ref: 6600, Fiscal Accounting and Reporting
6690, Audit Committee

Ref: Education Law §2116-a(3) and (b)

Adoption date: February 27, 2008

EXTERNAL AUDIT GUIDANCE FOR SCHOOL DISTRICT OFFICIALS

The Five Point Plan for increasing school district financial oversight and accountability includes a provision to enhance the effectiveness of external audits by:

- Requiring CPAs to present audit results directly to school boards.
- Require a formal school district response to the management letter and a corrective action plan for any reportable conditions.
- Provide guidance on internal controls and audit testing, including specific types of testing and suggested level of detail.

The following list provides some specific examples of the audit guidance that will be helpful to school districts in working with their CPAs in order to enhance the effectiveness of the audit process and help assure school district officials that their annual independent audit is providing effective accountability. The list may be helpful to school board members and district officials as they participate in the annual financial audit process.

► Prudent use of taxpayer dollars

Goods and services are procured in a manner so as to assure the prudent and economical use of public moneys in the best interest of the taxpayers.

- A comprehensive test of cash disbursements that includes sample testing of procurement for compliance with laws, rules, regulations and policies/procedures for competitive purchasing, bidding or use of state or county contracts. Controls designed to prevent purchasing from businesses owned or controlled by officers, employees or other related parties should also be reviewed and tested. Tests of transactions are expected to include verification that goods or services were properly authorized, received by the district, charged to the proper appropriation accounts and audited prior to payment. This testing should include review of requisitions, purchase orders, receiving slips, vouchers, invoices, cancelled checks, and postings to the accounting records.
- A review of the district's policies and procedures for procuring goods and services that are not subject to competitive bidding requirements, including sample testing of cash disbursements to ensure the district complied with its procurement policies and acquired goods and services of maximum quality at the lowest possible cost under the circumstances. This test will also help assure the district's procedures guard against favoritism, fraud and corruption.
- Expense reimbursements or other payments to board members, administrators and other district personnel should be tested to verify compliance with board policies, reasonableness, appropriateness of payment, and documentation of expenses.

- Expenditures for meals and refreshments at meetings, cell phones and purchases with credit cards should be reviewed for reasonableness.
- A comprehensive test of payroll disbursements that includes verification of the existence of the employee, authorization, time worked, accuracy of rates, overtime payments and distributions to appropriate expenditure categories by tracing from time records through the payroll records to the cancelled check. Testing of accounting records should also be performed such as payroll summaries and payments of taxes and other withholdings.

► **Sound internal control structure**

A sound internal control structure is in place and internal controls are appropriately designed and operating effectively.

- A sufficient understanding of the school district's system of internal controls including the district's control environment, control activities, system for risk assessment, information and communication, and monitoring. This audit procedure should also include a documented understanding of controls over the school district's computer systems that are significant to audit objectives.
- Testing of controls deemed significant to the audit's objectives. For example: observing district personnel actually performing the control procedures in the regular course of operations; examining documents and looking for evidence of approvals, sign-offs, etc.; and replicating a control procedure to test whether it was applied correctly.
- Analytical procedures should be performed to identify unusual trends, activities or transactions. Revenue and expenditure trends should be reviewed over a number of years, and significant budget variances investigated. Control and detail records for budget, revenue, payroll, procurement, capital project and capital asset activities should be scanned for questionable trends or entries, and unusual items investigated.
- A sample of budget amendments should be checked to verify they were completed before appropriations were over-expended to verify budget control over district expenditures.
- Documentation of how the evaluation of the district's control structure and the results of the analytical reviews will affect the audit approach for testing of controls and tests of transactions. This documentation should include the auditor's consideration of the risk of fraud, illegal acts, abuse, or violations of contract/grant provisions, and the impact these risks will have on audit testing.

► **Assets are safeguarded**

School district assets are safeguarded against loss, waste and abuse.

- Verification that a current asset inventory system is in place.
- Physical inspection of assets and personal property items, especially those items most susceptible to theft and abuse (e.g. computers, televisions, video equipment).
- Verification of adequacy of insurance coverage for assets and for employees with authorized access to those assets.

Adoption date: February 27, 2008

PETTY CASH/PETTY CASH ACCOUNTS

Petty cash funds shall be established for each of the following titles, for the purchase of materials, supplies or services under conditions requiring immediate payment:

1. Superintendent of Schools
2. Assistant Superintendent for Business
3. Assistant Superintendent for Special Education
4. Director of Curriculum
5. Director of School Facilities and Operations
6. Director of Food Services
7. Principal of Island Trees High School
8. Principal of Island Trees Memorial Middle School
9. Principal of Michael F. Stokes School
10. Principal of J. Fred Sparke School

The amount of each fund will not exceed \$100.00. The Board of Education shall appoint a custodian for each petty cash fund who shall administer and be responsible for such fund.

To ensure that these funds are properly managed, the following guidelines shall be followed:

1. Disbursements of petty cash funds will be limited to \$50.00 each occurrence except for the Director of School Facilities and Operations which will be limited to \$75.00 each occurrence. All disbursements of petty cash funds shall be accompanied by receipted bills and/or invoices attached hereto.
2. Payments may be made from petty cash for materials, supplies, or services requiring immediate payment. Sales tax on purchases will not be paid by the school district from petty cash funds.

The district shall reimburse uses of petty cash funds up to the extent of expenditures, with appropriate documentary support and as approved by the claims auditor. Petty cash funds provided for buildings or activities that do not operate during July/August must be closed out on June 30 and reestablished by Board of Education action at the reorganizational meeting of the Board in July.

Cross-ref: 6700, Purchasing
Ref: Education Law §§1604(26); 1709(29)
8 NYCRR §170.4

Adoption date: February 27, 2008
Amended date: July 8, 2008
Amended date: July 7, 2009
Amended date: July 7, 2010

PETTY CASH ACCOUNTS REGULATION

The custodian appointed for each petty cash fund will be responsible for the following method of record keeping:

1. deposits to petty cash accounts will be made in amounts which shall not exceed payments made in cash from the fund;
2. payments made from the funds will be indicated by receipts, receipted bills or other evidence of payments in form available for audit;
3. disbursements will be acknowledged by the signature of the individual receiving payment;
4. each disbursement will be properly budget coded prior to the disbursement of funds; and
5. a request to replenish the petty cash fund will be accompanied by a summary sheet, signed by the custodian responsible for the fund, with all expenditures properly accounted.

The custodian will disburse petty cash only for payment for materials, supplies and services, only when payment is required upon delivery.

Adoption date: February 27, 2008

INTERNAL AUDIT FUNCTION

The Board of Education recognizes its responsibility to ensure sound fiscal management of the district. To this end, the Board establishes an internal audit function to carry out the following tasks:

- Develop an annual risk assessment of district fiscal operations which shall include but not be limited to:
 - a. a review of financial policies and procedures,
 - b. the testing and evaluation of district internal controls;
- An annual review and update of such risk assessment; and
- Prepare reports, at least annually or more frequently as the Board may direct, which:
 - a. analyze significant risk assessment findings,
 - b. recommend changes for strengthening controls and reducing identified risks, and
 - c. specify timeframes for implementation of such recommendations.

To fulfill this function, the district may use inter-municipal cooperative agreements, BOCES shared services, or independent contractors as long as such personnel or entities performing the internal audit function comply with the Regulations of the Commissioner and meet professional auditing standards for independence between the auditor and the district. The district may also use existing personnel to fulfill this function but only if such persons shall not have any responsibilities for other business operations of the district while performing such function.

Personnel or entities performing this function shall report directly to the Board. The district's audit committee shall assist in the oversight of this internal audit function.

Cross-ref: 6690, Audit Committee

Ref: Education Law §2116-b

Adoption date: February 27, 2008

MEDICAID COMPLIANCE

The Board of Education recognizes its obligation to put a plan and program in place to prevent or otherwise detect fraud, waste and abuse in the Medicaid program. In general, the Board expects that its officers and employees will operate with integrity and in conformance with its adopted code of ethics (policy 2160). The Board directs the Superintendent and the internal auditor to ensure that the following program elements are in place and are implemented effectively:

1. **Written Procedures:** Accompanying this policy, and cross-referenced policies listed below, are more detailed procedures and descriptions of how each element of the compliance program will be implemented. Written procedures will address how the district will accomplish the following:
 - a. *Keep informed regarding Medicaid coverage:* The Assistant Superintendent for Special Education will keep abreast of services that are covered by Medicaid so that the district files compliant claims. The Board expects that district staff and/or contractors and agents will avoid filing false claims which would subject the district to civil and criminal liability.
 - b. *Prohibit use of “excluded” providers:* Ensure that the district doesn’t hire or contract with service providers who have been excluded from Medicare or the Medicaid program. The Assistant Superintendent for Special Education will check the credential of the provider before the district engages their services. District employees will be required to sign an agreement that said employee will inform the Compliance Officer and district Assistant Superintendent for Business upon receipt of any notification or knowledge that the individual’s license has been suspended, revoked or lapsed, or if they have been excluded from participation in the Medicaid program. Upon notice by the employee, the district will take remedial steps as soon as possible. Contracts with outside providers will include provisions to address this requirement.
 - c. *Monthly review of providers:* The Assistant Superintendent for Business will check the list of excluded providers monthly to determine if any district employees who deliver Medicaid-covered services, or if any contractors, have been added to the list or have been reinstated. If any have been excluded, it will be noted immediately to the Superintendent who will initiate remedial action.
2. **Appoint a Compliance Officer, who is an employee, vested with responsibility for the day-to-day operation of the program:** The Board will appoint a Medicaid Compliance Officer at its annual organization meeting. The role of the Compliance Officer shall be to oversee the compliance program, receive and promptly investigate reports of noncompliance and report findings as appropriate to the Medicaid Inspector General, as well as to the Board of Education and

Superintendent. The Compliance Officer will report to the Board fraud, significant findings or patterns of noncompliance.

3. **Training and education of officers and employees**: All employees involved in Medicaid covered services, as well as those responsible for oversight, will receive annual training in accordance with state and federal requirements. Board members will also receive appropriate training so that they can fulfill their responsibilities. The district will keep appropriate records documenting the training program.
4. **Lines of communication**: The district will work towards ensuring that its culture encourages communication among all parties involved in the Medicaid compliance program. The New York State Education Department and Health Department outlined the requirements of a disclosure mechanism that enables employees to report anonymously any practice or billing procedure that the employee deems inappropriate to the district's Compliance Officer and/or the State's Compliance Officer. The district will inform employees of this mechanism in conformance with that policy.
5. **Disciplinary consequences for school employees**: Failure of district employees to comply with this policy, and the reporting requirements pursuant to policy 9645, may result in a range of disciplinary actions, up to and including termination, in conformance with applicable laws and collective bargaining agreements.
6. **A system to routinely identify compliance risk areas**: Medicaid claims will be included as part of the district's risk assessment. The claims will be reviewed as part of the district's risk assessment at a minimum of every two years or as directed by the Audit Committee or Board of Education. In addition, the Medicaid claims function will be tested and reviewed as part of the district's internal audit plan routinely, or as directed by the Audit Committee or Board of Education. When the internal audit reveals weaknesses, a corrective action plan will be initiated by the Superintendent.
7. **Non-Retaliation**: The Compliance Officer and Board is charged with responsibility for enforcing district policy 9645. Disclosure of Wrongful Conduct, which protects individuals who, in good faith, report or investigate suspected cases of fraud, waste or abuse in the district's Medicaid program from retaliation or intimidation.

The Medicaid Compliance Program is part of a comprehensive effort to manage all of the district's resources and is in conformance with the Five Point Plan which was enacted by Chapter 263 of the Laws of 2005 and includes the following elements:

1. Claims Auditor – (policy 6650) – establishes that the Board will either act as claims auditor for the district, or appoint one. The claims auditor is responsible for examining, allowing or rejecting all charges, claims or demands against the district.
2. Independent External Audit – (policy 6660) – establishes that the district will obtain an annual auditor of its records by an independent public accountant.
3. Internal Audit Function – (policy 6680) – establishes an internal audit function to develop an annual risk assessment and provide reports to the Board at least annually, or upon request.
4. Audit Committee – (policy 6690) – establishes the composition and charge of the audit committee. The committee shall recommend internal and external audit plans to the Board, as well as receive and review audit reports.
5. Board Member Training – (policy 2510) – Board members will be trained on their fiscal oversight, accountability and fiduciary responsibilities.

The ongoing review and implementation of these policies address Medicaid compliance, as well.

The Superintendent is responsible for developing regulations which will further detail the procedures associated with this policy. The Board will periodically review and update this policy and the associated plan.

Dissemination of Policy

The Board directs the Superintendent to ensure that this policy, as well as the cross-referenced policies, are disseminated to employees as well as those entities providing Medicaid covered services, with particular attention to those employees involved in administering the programs and services associated with Medicaid and their billing.

Cross-ref: 2160, School Board Officer and Employee Code of Ethics
 2210, Board Organizational Meeting
 2520, Board Member Training
 6650, Claims Auditor
 6660, Independent External Audit
 6680, Internal Audit Function
 6690, Audit Committee
 9645, Disclosure of Wrongful Conduct
 9700, Professional Development

Ref: False Claims Act, 31 U.S.C. §3729, et seq.
State Finance Law §§187 et seq (New York False Claims Act)
Social Services Law §§145-b (False Statements); 145-c (Sanctions);
363-d (Provider Compliance Program)
Labor Law §740 (Prohibits Retaliation)
18 NYCRR §§521.1 et seq. (Provider Compliance Program regulations)

Adoption date: February 24, 2010

CONFIDENTIAL MEDICAID DISCLOSURE REGULATION

This regulation is intended to implement the Board's policy on Confidential Medicaid Disclosure so as to enable employees to confidentially disclose information deemed inappropriate and, which is related to Medicaid practices or billing procedures, to the New York State Compliance Officer.

New York State Compliance Officer

Rose Firestein
New York State Department of Health
Office of General Counsel
90 Church Street, 4th Floor
New York, New York 10007
Telephone: (212) 417-4393;
Facsimile: (212) 417-4392;
e-mail address: ref01@health.state.ny.us

Communications with the New York State Compliance Officer

1. An employee who believes that any practice or billing related to Medicaid reimbursement is inappropriate may send related information to the New York State Compliance Officer.
2. Information may be forwarded to the Compliance Officer anonymously but it must be in writing. An employee's verbal communication of alleged wrongdoing will not be sufficient to warrant further action.
3. Information may be sent via US Mail, courier service, e-mail or facsimile transmission.
4. Any properly communicated allegation will be referred to the District for its review and investigation.

District Responsibilities

1. Without attempting to discover the identity of the complaining employee, the District shall determine whether:
 - a) the allegations are credible;
 - b) any federal or state statute, regulation or policy pertaining to practices or billing related to Medicaid reimbursement has been violated; and
 - c) the violation was systemic or limited in scope.

2. The District shall address any violations in a manner designed to avoid future similar violations and remedy the specific effects of the violation. For a systemic violation, the District will take all necessary steps to identify the cases in which the violation occurred and to take remedial action.
3. Within 90 days of receipt of the State Compliance Officer's notice, the District will complete its review, develop a remedial plan and provide the Compliance Officer with a written description of its review, any remedial plan and an action taken pursuant to the plan.
4. The written documents shall identify the District employee(s) who was/were responsible for approving the review, the remedial plan and all action taken pursuant to such plan, including the individual's name, job title, telephone number, mailing address, e-mail address and fax number.
5. If the District determines the allegations are not credible, the written response will include the basis for that determination.
6. The District will respond to any additional inquiries from the Compliance Officer in the event the Compliance Officer is not satisfied with the review, the remedial plan or the actions taken pursuant to the plan.
7. The District will ensure that, if the employee's identity becomes known, no adverse employment action will be taken because he/she provided information to the NY State Compliance Officer or to a person conducting a review of the information.
8. Any training provided pursuant to the Agreement will include:
 - a) a description of these procedures;
 - b) the New York State Compliance Officer's name, mailing address, e-mail address and fax number; and
 - c) assurances that no adverse employment action will be taken against an employee for providing information pursuant to this policy.

Adoption date: February 24, 2010

AUDIT COMMITTEE

The Board of Education will designate and appoint an Audit Committee for purposes of overseeing and carrying out the Board's audit policies and the performance of related duties and responsibilities. The district's Audit Committee shall be comprised of at least three members with staggered terms. At least three members shall be appointed to serve on the committee on an annual basis. Employees of the school district are prohibited from serving on the committee.

The Audit Committee shall:

1. Recommend internal and external audit plans to the Board, specifying the areas of District operations to be reviewed for compliance with legal and regulatory requirements, operating efficiency and effectiveness;
2. Receive and review the resulting audit reports; and propose recommendations to the Board for action as may be necessary and appropriate;
3. Receive and review the report of the external auditor on any findings commented on during the annual audit report, and the management response thereto, and propose recommendations to the Board for action as may be necessary and appropriate;
4. Oversee the selection of the internal auditor and the external auditor, pursuant to the relevant Board policies, and make recommendations to the Board for appointment to said positions; and
5. Perform any other responsibilities outlined by the Board and/or as listed in the District's Audit Committee Charter (see attached exhibit, 6690-E).

It is not the intent of the Board of Education that the Audit Committee participate in or be responsible for the day to day operations of the school district or in the decisions that are the responsibility of the Superintendent of Schools or Assistant Superintendent for Finance, or the other district administrators.

Ref: Education Law §2116-c

Adoption date: February 27, 2008

AUDIT COMMITTEE CHARTER

Audit Committee Authority

Pursuant to a resolution approved at the July Reorganization meeting, dated October 26, 2005, the Board of Education of the Island Trees Union Free School District (Board) has established an audit committee to assist the Board of Education in the oversight of both the internal and external audit functions. The requirement to create an audit committee was established by Education Law §2116-c. According to §2116(4), the role of an audit committee shall be advisory and any recommendations it provides to the Board shall not be substituted for any required review and acceptance by the Board.

Mission

The Board has established an audit committee to provide independent assistance to the Board in the oversight of the following matters:

- Assist the Board in providing oversight of the internal and external audit functions, including the appointment of the internal and external auditors.
- Oversee the competitive Request for Proposal Process (RFP) used to solicit quotations for the District's annual external audit.
- Review the scope, plan and coordination of the external audit.
- Review corrective action plans and necessary improvement based on audit findings and recommendations received from external and internal auditors.
- Provide a communications link between the external and internal auditors and the Board.

Composition and Requisite Skills

The District's Audit Committee is comprised of three (3) members of the Board with staggered terms.

The Committee members collectively should possess the expertise and experience in accounting, auditing, financial reporting and school district finances needed to understand and evaluate the school district's financial statements, the external audit of those statements and the district's internal audit activities. Accordingly, the Audit Committee's members should:

- Possess the requisite skills and experience necessary to understand technical and complex financial reporting issues.
- Have the ability to communicate with, and offer advice and assistance to, public finance officers and auditors.
- Be knowledgeable about internal controls, financial statement audits and management/operational audits.

Duties and Responsibilities

The duties and responsibilities of the district's Audit Committee include the following:

- **External Audit Focus**
 - Recommend selection of the external auditor to the Board.
 - Meet with the external auditor prior to commencement of the audit to review the engagement letter.
 - Review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards, if applicable.
 - Review the external auditor's assessment of the district's system of internal controls.
 - Receive and review the draft annual audit report and accompanying draft management letter and, working directly with the external auditor, assist the Board in interpreting such documents.
 - Make a recommendation to the Board on accepting the annual audit report.
 - Review any corrective action plan developed by the school district and assist the Board in the implementation of such plans.

- **Internal Audit Focus**
 - Make recommendations to the Board regarding the appointment of the internal auditor.
 - Assist in the oversight of the internal audit function.
 - Review the annual internal audit plan to ensure that high risk areas and key control activities are periodically evaluated and tested.
 - Review the results of internal audit activities and significant recommendations and findings of the internal auditor.
 - Monitor implementation of the internal auditor's recommendations by management.
 - Provide input on the performance evaluation of the internal auditor.

- **Administrative Matters**
 - Hold regularly scheduled meetings.
 - Administer other related duties as prescribed by the Board.
 - Review and revise the Audit Committee Charter.

Membership

The membership duties of the Island Trees Union Free School District Audit Committee include the following:

- **Good Faith** – Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the Committee and the district with such care as a generally prudent person in a similar position would use under similar circumstances.
- **Independence** – The following individuals would be precluded from being an Audit Committee member:
 - o Someone currently or previously employed by the district during the past three years.
 - o Someone currently or previously providing services contractually to the District during the past three years.
 - o Someone of the immediate family (husband, wife & any children and their spouses) of an individual who is, or has been in any of the past three years, employed by the district, providing services contractually to the district or contractually related to the district as a board member or an administrator.
 - o Someone who is a partner in, a controlling owner or an executive of, any for-profit business to which the district made, or from which the district received, payments that are or have been significant \$500 or more to the district or the for-profit business entity in any of the past five years.
- **Confidentiality** – During the exercise of duties and responsibilities, the Committee members may have access to confidential information. The Committee shall have an obligation to the district to maintain the confidentiality of such information.
- **Oath of Office** - All non-board members, who are members of the Audit Committee, should be administered the district's oath of office by the District Clerk.

Meetings and Notification

The Island Trees Union Free School District Audit Committee shall meet a minimum of four times each year. An agenda of each meeting should be clearly determined in advance and the Audit Committee should receive supporting documents in advance, for reasonable review and consideration. Any member of the Board of Education, who is not a member of the Audit Committee, may attend audit committee meetings if authorized by a resolution of the Board.

The Audit Committee shall prepare minutes of each meeting. At a minimum, the minutes will include the following:

- Copies of the meeting agenda
- Date, attendance and location of the meeting
- Brief summary of the topics discussed
- Copies of materials discussed or presented at the meeting
- A record of all actions or recommendations agreed to by the committee

Decision-Making Process

All decisions shall be reached by consensus of those members present at the meeting. Consensus is defined as an acceptable solution that all can agree to support. If consensus cannot be reached, polling of the voting membership will take place and simple majority will rule. A quorum constitutes a simple majority of the total membership and meetings will not be conducted unless a quorum is present.

Reporting Requirements

The Island Trees Union Free School District Audit Committee has the duty and responsibility to report its activities to the Board. Periodic written reports of Audit Committee activities are an important communication link between the Audit Committee and the Board on key decisions and responsibilities. The Audit Committee's reporting requirements are to:

- Report on the scope and breadth of committee activities so that the Board is kept informed of its work.
- Provide minutes of meetings and work sessions which clearly record the actions and recommendations of the Committee.
- Report on their review of the District's draft annual audit report and accompanying management letter and their review of significant findings and recommendations of the internal auditor.
- Report on suspected fraud or abuse or material defects in the internal control systems.
- Report on material or significant non-compliances with laws or District policies and regulations.
- Report on any other matters that should be disclosed to the Board.

Review of the Charter

The Island Trees Union Free School District Audit Committee shall assess and report to the Board on the adequacy of this Charter no less than an annual basis or as necessary. Charter modifications, as recommended by the Audit Committee, should be presented to the Board of Education in writing for their review and action.

Adoption date: February 27, 2008

PURCHASING

The Board of Education views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing will be centralized in the business office under the authority of the Purchasing Agent designated by the Board.

It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended. Competitive bids or quotations shall be solicited in connection with purchases pursuant to law. The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$10,000 and public work contracts involving an expenditure of more than \$20,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

In accordance with law, the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" shall mean any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as an accommodation for a disabled student enrolled in the district (or program of a BOCES), including but not limited to Braille, large print, open and closed captioned, audio, or an electronic file in a format compatible with alternative format conversion software that is appropriate to meet the needs of the individual student.

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law, regulation and guidelines set forth by the Office of General Services (OGS), the district will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible. Cleansers purchased must, first and foremost, be effective so that the district may continue to purchase non-green products as necessary. Environmentally sensitive cleaning and maintenance products will be procured in accordance with standard purchasing procedures as outlined in this policy and regulation.

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.

Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, except for procurements:

1. under a county contract;
2. under a state contract;
3. of articles manufactured in state correctional institutions; or
4. from agencies for the blind and severely disabled.

The district's purchasing activity will strive to meet the following objectives:

1. to effectively supply all administrative units in the school system with needed materials, supplies, and contracted services;
2. to obtain materials, supplies and contracted services at the lowest prices possible consistent with the quality and standards needed as determined by the Purchasing Agent in conformance with state law and regulation and in cooperation with the requisitioning authority. The educational welfare of the students is the foremost consideration in making any purchase;
3. to ensure that all purchases fall within the framework of budgetary limitations and that they are consistent with the educational goals and programs of the district;
4. to maintain an appropriate and comprehensive accounting and reporting system to record and document all purchasing transactions; and
5. to ensure, through the use of proper internal controls, that loss and/or diversion of district property is prevented.

Opportunities shall be provided to all responsible suppliers to do business with the school district. Suppliers whose place of business is situated within the district may be given preferential consideration only when bids or quotations on an item or service are identical as to price, quality and other factors. Purchases will be made through available state contracts of the Office of General Services, county contracts, or agreements entered into by school districts for joint purchasing whenever such purchases are in the best interests of the district. In addition, the district will make purchases from correctional institutions and severely disabled persons through charitable or non-profit-making agencies, as provided by law.

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

The Purchasing Agent will not be required to secure alternative proposals or quotations for:

1. emergencies where time is a crucial factor;

2. procurements for which there is no possibility of competition (sole source items); or
3. very small procurements (under \$1,000) when solicitations of competition would not be cost-effective.

The Board authorizes the Superintendent of Schools, with the assistance of the Purchasing Agent and the Treasurer, to establish and maintain an internal control structure to ensure, to the best of their ability, that the district's assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and district policies and regulations, and recorded properly in the financial records of the district.

The Purchasing Agent shall be responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the district. Such procedures shall comply with all applicable laws and regulations of the state and the Commissioner of Education.

No Board member, officer or employee of the school district shall have an interest in any contract entered into by the Board or the district, as provided in Article 18 of the General Municipal Law.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's policies regarding purchasing and from time to time thereafter. The policies must then be adopted by Board resolution. The Purchasing Agent shall meet with the Board annually to review the district's procurement procedures including this purchasing policy and regulation.

The Purchasing Agent shall meet with the Board annually to review the district's procurement procedures including this purchasing policy and regulation.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district's policies regarding procurement will not be grounds to void action taken nor give rise to a cause of action against the district or any officer or employee of the district.

Ref: Education Law §§305(14); 409i; 1604(29-a); 1709(4-a)(9)(14)(22); 2503(7-a); 2554(7-a)
General Municipal Law §§102; 103; 104-b; 109-a; 800 et seq.
State Finance Law 163-b

Adoption date: February 27, 2008

PURCHASING REGULATION

The following sets forth the procedures for the procurement of goods and services by the district:

I. Definitions

Purchase Contract: a contract involving the acquisition of commodities, materials, supplies or equipment

Public Work Contract: a contract involving services, labor or construction

II. General Municipal Law

The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$10,000 and public work contracts involving an expenditure of more than \$20,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

III. Competitive Bidding Required

A. Method of Determining Whether Procurement is Subject to Competitive Bidding

1. The district will first determine if the proposed procurement is a purchase contract or a contract for public work.
2. If the procurement is either a purchase contract or a contract for public work, the district will then determine whether the amount of the annual procurement is above the applicable monetary threshold as set forth above.
3. The district will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.

B. Contract Combining Professional Services and Purchase

In the event that a contract combines the provision of professional services and a purchase, the district, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

C. Opening and Recording Bids; Awarding Contracts

The Purchasing Agent will be authorized to open and record bids. Contracts will be awarded by the Board of Education to the lowest responsible bidder (as recommended by the Purchasing Agent), who has furnished the required security after responding to an advertisement for sealed bids.

D. Documentation of Competitive Bids

The district will maintain proper written documentation which will set forth the method in which it determined whether the procurement is a purchase or a public work contract.

Proper written documentation will also be required when a contract is not awarded to the vendor submitting the lowest quote, setting forth the reasons therefore. That vendor may be given an opportunity to defend his product and/or reputation before the Board of Education.

A quote which exceeds the bid limit will be awarded only when such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law. The district will provide justification and documentation of any such contract awarded.

E. Purchase of Instructional Materials

In accordance with Education Law the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats (i.e., any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as a accommodation for a disabled student enrolled in the district, including but not limited to Braille, large print, open and closed captioned, audio or an electronic file in an approved format.)

The district will establish and follow a plan to ensure that every student with a disability who needs his or her instructional materials in an alternative format will receive those materials at the same time that they are available to non-disabled students.

F. Leases of Personal Property

In addition to the above-mentioned competitive bidding requirements, section 1725 of the Education Law requires that the district will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

Documentation: The district will maintain written documentation such as quotes, cost-benefit analysis of leasing versus purchasing, etc.

G. Environmentally-Sensitive Cleaning and Maintenance Products

The district will purchase and utilize environmentally sensitive cleaning and maintenance products whenever feasible. The purchasing agent will consult with the Green Guidelines provided by the Office of General Services.

Any legal issues regarding the applicability of competitive bidding requirements will be presented to the school attorney for review.

IV. Exceptions to Competitive Bidding Requirements

The district will not be subject to competitive bidding requirements when the Board of Education, in its discretion, determines that one of the following situations exists:

1. emergency situations where:
 - a. the situation arises out of an accident or unforeseen occurrence or condition;
 - b. a district building, property, or the life, health, or safety of an individual on district property is affected; or
 - c. the situation requires immediate action which cannot await competitive bidding.

However, when the Board passes a resolution that an emergency situation exists, the district will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

Documentation: The district will maintain records of verbal (or written) quotes;

2. when the district purchases surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.

Documentation: The district will maintain market price comparisons (verbal or written quotes) and the name of the government entity;

3. when the Board separately purchases eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from producers or growers. The amount expended in any fiscal year by the district may not exceed an amount equal to fifteen cents multiplied by the number of days in the school year multiplied by the total enrollment of the district.

Documentation: The district will maintain documentation consistent with sections 114.3 of the Regulations of the Commissioner of Education;

4. when the Board separately purchases milk directly from licensed milk processors employing less than forty (40) people. The amount expended in any fiscal year by the district may not exceed an amount equal to twenty-five cents multiplied by the number of days in the school year multiplied by the total enrollment of the district or exceed the current market price.

Documentation: The district will maintain documentation consistent with section 114.4 of the Regulations of the Commissioner of Education; or

5. when the district purchases goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.

Documentation: The district will maintain the legal authorization, Board authorization and market price comparisons; or

6. when there is only one possible source from which to procure goods or services required in the public interest.

Documentation: The district will maintain written documentation of the unique benefits of the item or service purchased as compared to other items or services available in the marketplace; that no other item or service provides substantially equivalent or similar benefits; and that, considering the benefits received, the cost of the item or service is reasonable, when compared to

conventional methods. In addition, the documentation will provide that there is no possibility of competition for the procurement of the goods.

V. Standardization

Upon the adoption of a resolution by a vote of 3/5ths of the Board stating that, for reasons of efficiency or economy, there is a need for standardization, purchase contracts for a particular type or kind of equipment, material or supplies of more than \$10,000 may be awarded to the lowest responsible bidder furnishing the required security after advertisement for sealed bids. The resolution must contain a full explanation of the reasons for its adoption.

VI. Quotes When Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interests of the taxpayers. Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, as set forth below.

A. Methods of Documentation

1. Verbal Quotations: the telephone log or other record will set forth, at a minimum, the date, item or service desired, price quoted, name of vendor, name of vendor's representative;
2. Written Quotations: vendors will provide, at a minimum, the date, description of the item or details of service to be provided, price quoted, name of contact. The district will maintain documentation consistent with Exhibit E that will include advertisements, specifications and the awarding resolution. Alternatively, written or verbal quotation forms will serve as documentation, if formal bidding is not required;
3. Requests for Proposals: the district will contact a number of professionals (e.g., architects, engineers, accountants, lawyers, underwriters, fiscal consultants, etc.) and request that they submit written proposals. The RFPs may include negotiations on a fair and equal basis. The RFPs and evaluation of such proposals will consider price plus other factors such as:
 - a. the special knowledge or expertise of the professional or consultant service;
 - b. the quality of the service to be provided;
 - c. the staffing of the service; and

- d. the suitability for the district's needs.

The district will first locate prospective qualified firms by:

- a. advertising in trade journals;
- b. checking listings of professionals; or
- c. making inquiries of other districts or other appropriate sources.

The district will then prepare a well-planned RFP which will contain critical details of the engagement, including the methods which it will use in selecting the service.

B. Purchases/Public Work: Methods of Competition to be Used for Non-Bid Procurements; Documentation to be Maintained

The district will require the following methods of competition be used and sources of documentation maintained when soliciting non-bid procurements in the most cost-effective manner possible:

1. Purchase Contracts up to \$10,000
 - a. Contracts up to \$2,499: Verbal quotes. Documentation will include notations of verbal quotes.
 - b. Contracts from \$2,500 to \$4,999: Fax quotes on vendor letterhead from at least 3 separate vendors.
 - c. Contracts from \$5,000 to \$9,000: Formal written quotes from at least 3 vendors (if available).
2. Public Work Contracts up to \$20,000
 - a. Contracts up to \$2,000: Written quotes from at least 3 vendors (if applicable).
 - b. Contracts from \$2,001 to \$19,999: Formal Request for proposal from 3 vendors.
3. Emergencies: Verbal quotes
Documentation will include notations of verbal quotes.
4. Insurance: Written quotes
Documentation will include advertisements, specifications and the awarding resolution. Alternatively, written or verbal quotation forms will serve as documentation, if formal bidding is not required. "Requests for Proposals" (RFPs), documented in the same manner as described herein, may also be used.
5. Professional Services: RFP
Documentation will include written proposals.
6. Leases of Personal Property: Written quotes
Documentation will include written quotes, cost-benefit analysis of leasing versus purchasing, etc. The district will

note that the contract is a true lease and not an installment purchase contract.

7. Second Hand Equipment from Other Governments:
Written quotes
Documentation will include market price comparisons (verbal or written quotes) and the name of the government.
8. Certain Food and Milk Purchases: Written quotes
Documentation will be consistent with sections 114.3 and 114.4 of the Regulations of the Commissioner of Education.
9. Certain Municipal Hospital Purchases: RFP
Documentation will include the legal authorization, Board authorization, and market price comparisons.
10. Sole Source: Written or verbal quotes
Documentation will include, among other things, the unique benefits of the patented item as compared to other items available in the marketplace; that no other item provides substantially equivalent or similar benefits; and that considering the benefits received, the cost of the item is reasonable, when compared to conventional methods.
Notations of verbal quotes will be maintained by the district. In addition, the district will document that there is no possibility of competition for the procurement of the goods.

VII. Quotes Not Required When Competitive Bidding Not Required

The district will not be required to secure alternative proposals or quotations for:

1. emergencies where time is a crucial factor;
2. procurements for which there is no possibility of competition (sole source items);
3. procurements of professional services, which, because of the confidential nature of the services, do not lend themselves to procurement through solicitation; or
4. very small procurements when solicitations of competition would not be cost-effective (under \$1,000.00).

VIII. Procurements from Other than the "Lowest Responsible Dollar Offeror"

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

IX. Internal Control

The Board authorizes the Superintendent of Schools, with the assistance of the Purchasing Agent, to establish and maintain an internal control structure to ensure, to the best of their ability, that the district's assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and district policies and regulations, and recorded properly in the financial records of the district.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's regulations regarding purchasing and from time to time thereafter. The regulations must then be adopted by Board resolution. All district regulations regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district's regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the district or any officer or employee of the district.

Adoption date: February 27, 2008

PURCHASING EXHIBIT

Methods of Competition to Be Used For Non-Bid Procurements

	Verbal Quote	Fax Quote	Written Quote	RFP *	Other **
Purchase Contracts up to \$10,000					
Under \$2,500	2				
\$2,500 - \$4,999		3			
\$5,000 - \$9,999			3		
Public Work Contracts up to \$20,000					
Under \$2,000			3		
\$2,001 - \$19,999				3	
Emergencies					x
Insurance			over 3		
Professional Services				x	
Leases of Personal Property					x
Secondhand Equipment from other Govts.					x
Certain Food/Milk Purchases					x
Sole Source (patented/monopoly item)					x

Purchase Contracts of \$10,000 and higher, and Public Work Contracts of \$20,000 and higher, require sealed bids in compliance with General Municipal Law §103.

*RFP: Request for Proposal

** Other Methods of Competition:

1. Emergencies: Informal solicitation of quotes or otherwise, to the extent practicable under the circumstances
2. Second-Hand Equipment from Federal and State Governments: Section 103(6) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting the purchase of surplus and second-hand supplies, materials or equipment without competitive bidding from the federal or state governments or from any other political subdivision or public benefit corporation with the state.
3. Certain Food and Milk Purchases: Section 103(a) and (10) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting a Board of Education to separately purchase eggs, livestock, fish and dairy products (including milk), juice, grains and species of fresh fruits and vegetables directly from producers, growers or certain processors without bidding.
4. Sole Source: Section 103 of the General Municipal Law provides a statutory exception to the competitive bidding requirement in limited situations where there is only one possible source from which to procure goods or services required in the public interest (such as in the case of certain patented goods or services or public utility services).

Adoption date: February 27, 2008

PURCHASING AUTHORITY

The Board of Education shall designate a Purchasing Agent for the school district. The Purchasing Agent will be responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the district. The Purchasing Agent may not be Assistant Superintendent for Finance.

All purchases shall be made through the Purchasing Agent.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

The Purchasing Agent shall be responsible for preparing all bid specifications and a statement of general bidding conditions to be included in every notice or invitation to bid. If there are questions concerning specifications, the Purchasing Agent will consult with the requisitioner to clarify the matter so as to ensure that the appropriate goods or services are obtained.

Ref: Education Law §1709(20-a)

Adoption date: February 27, 2008

PURCHASING PROCEDURES

Only through the use of efficient purchasing procedures can the school district ensure that needed goods and services are acquired in the most economical manner. The Board of Education directs the Superintendent of Schools and the Purchasing Agent to develop administrative regulations on how purchasing is to be done in the district.

The purchasing system will be maintained by the Purchasing Agent for the following purposes:

1. Combining orders for bulk purchases;
2. Preventing duplicate purchases;
3. Following up on delivery delays; and
4. Reconciling invoices with records of receipt.

All purchasing is to be done by the Purchasing Agent on an official pre-pressed, pre-numbered purchase order. Checks are always to be voided manually and retained for audit.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

Cross-ref: 6700, Purchasing

Ref: Office of the State Comptroller-Financial Management Guide

Adoption date: February 27, 2008

PURCHASING PROCEDURES REGULATION

The purchasing of material, equipment, or supplies shall be governed by the following list of functions.

<u>Function</u>	<u>Performed by</u>
A. Requisition	Initiated by user Sent to proper official for approval Copy retained by school
B. Specifications	Prepared in detail by Purchasing Department after consultation with requisitioner and made available to prospective contractors or vendors.
C. Bids or Quotations	Checked and tabulated by Purchasing Department and after review with the requisitioner recommendations made to Board of Education on formal bids.
D. Contract or Purchase	Contracts signed by designated board officials; orders signed by Purchasing Agent Order.
E. Follow-Up	By Purchasing Department
F. Receipt of Goods	Person other than requisitioner signs receiving copy of Purchase Order and forwards same to Purchasing Department indicating the quantity and quality of materials or services which have been received and are satisfactory.
G. Invoice	Checked for price and quantity by Purchasing Department.
H. Invoice Approved	By officer giving rise to the claim and auditor after receipt of goods is acknowledged by requisitioner.

Adoption date: February 27, 2008

PAYROLL PROCEDURES

A duly certified payroll is one that has been examined and approved by the Assistant Superintendent for Finance or in his/her absence, the Superintendent of Schools. It shall be the responsibility of the Assistant Superintendent for Finance and his/her staff to prepare all payrolls.

A periodic test will be conducted to verify accuracy and appropriateness of district payrolls.

Ref: Education Law §§1604; 1719; 1720; 2116-a

Adoption date: February 27, 2008

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities and for advancement of funds when a purchase order will not be accepted.

Only expenses necessary to the purpose of the travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate set by the Board at the July reorganization meeting. Tax exemption certificates shall be issued and utilized as appropriate.

The Board, by majority vote, shall determine and approve which meetings and conferences may be attended by Board members and the Superintendent of Schools.

The Superintendent shall determine, in the first instance, whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation, together with a copy of the approved conference attendance request form and evaluation report (if required), and submit the same to the appropriate administrator, and after such claim has been audited and allowed.

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Ref: Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028
General Municipal Law §77-b

Adoption date: February 27, 2008

EXPENSE REIMBURSEMENT REGULATION

The district shall reimburse district employees, officials and members of the Board of Education for reasonable, actual and necessary out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts along with approved attendance form. The following rules shall guide the reimbursement of school-related travel expenses:

Transportation

- Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane.
- If travel is by private automobile, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. Parking and tolls will also be reimbursed but gasoline will not.
- Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.
- Air travel is only allowed when determined by the Board President or the Superintendent to be in the district's best interest. Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to a late booking.

Lodging

- Persons traveling on district-related business are expected to secure the most reasonable rate for necessary hotel accommodations. The district will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location.
- When the rate is pre-determined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the pre-determined rate notwithstanding what the federal travel reimbursement rate is. Hotel accommodations at a rate other than the most reasonable rate or a pre-determined rate described above will be reimbursed only if approved by the Board President (for members of the board and the Superintendent) and the Superintendent (for all others) prior to the stay.

Meals

Reimbursable meal charges, including gratuities, for persons traveling for district-related business shall be no more than \$55.00 per day, per person.

Personal Expenses

The district does not reimburse persons traveling on district-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, alcoholic beverages, theater and show tickets, and telephone calls and transportation costs unrelated to district business.

Adoption date: February 27, 2008

BUSINESS MEALS AND REFRESHMENTS

The Board of Education recognizes that from time to time it may be appropriate to provide meals and/or refreshments at district meetings and/or events, which are being held for an educational or operational purpose that is reasonable and appropriate. It is acknowledged that meal and/or refreshment expenditures may be incurred as an extension of the responsibilities of employees or to continue to enhance a specific activity or event that is being held for a business purpose.

Whenever meals or refreshments are ordered, the person making the request shall indicate the date, purpose of the meeting and identify the group in attendance. Any expenditure made on such meals and/or refreshments must be appropriately documented with a receipt, itemized whenever possible, and submitted to the district's Business Office for the purpose of audit and possible reimbursement. The total expense shall not exceed \$10.00 per person per day.

Examples of authorized categories of expenditures include but are not limited to refreshments for staff on teacher orientation day at the beginning of each year, staff recognition day, refreshments for Superintendent's Conference Day, community/district meetings, assessment day grading of tests, receptions for volunteers, and other meetings at which district business is conducted.

Cross-ref: 6830, Expense Reimbursement

Ref: NY Constitution, Art. VIII, §1 (constitutional prohibition against gifts)
Education Law §2118
Ops. St. Compt. 77-667; 79-522; 82-66; 82-213 82-298; 83-57; 98-2

Adoption date: February 27, 2008

SCHOOL BOARD CONFERENCES, CONVENTIONS, WORKSHOPS

In recognition of the need for continuing inservice training and development for its members, the Board of Education encourages the participation of all members in meetings and activities of area, state, and national school Boards associations, as well as in the activities of other educational groups. Board members are encouraged to study and examine materials received from these organizations as well as publications and tapes available in the Board's own library.

In order to control both the investment of time and funds necessary to implement this policy, the Board establishes these principles and procedures for its guidance:

The District Clerk will distribute to each Board member information regarding conferences, conventions, and workshops.

The Board shall determine which meetings and conferences are most appropriate and which in their best judgment will benefit the school district. Among those conferences at which attendance may be considered are those of the New York State School Boards Association, the Nassau-Suffolk School Boards Association and other national, state and regional conferences of school board members and Superintendents.

The Board shall by majority vote authorize attendance at conferences by Board members. The Superintendent of Schools will require Board approval for any conference out-of-state.

The Board will reimburse conference attendees for reasonable and necessary expenses not paid for directly by the district. Expenses for travel, hotel, meals and registration shall be reimbursed in accordance with policy 6830, Expense Reimbursement.

When any Board member attends a conference, convention, or workshop, the member will be requested to share information, recommendations, and materials acquired at the meeting.

Cross-ref: 6830, Expense Reimbursement

Adoption date: February 27, 2008

DISTRICT-ISSUED CELLULAR PHONES

The Board of Education recognizes that specific district employees will be required to carry district-owned cellular telephones in order to meet their job responsibilities. Job titles requiring district-owned cell phones are as follows: Superintendent of Schools, Assistant Superintendent for Business, Director of Athletics, Director of Facilities, Maintenance Supervisor, Technology Manager/Director and Substitute Teacher Coordinator. Job titles requiring cellular telephones will be reviewed each year at the district's organizational meeting in July. Any changes in job titles requiring cellular telephones shall require approval by the Board in the form of an amendment to this policy. All cellular telephone contracts shall be secured through the appropriate purchasing process and shall be subject to review and approval by the Board.

Such employees shall make every attempt to use their cellular telephones for only business purposes; however, in the event an employee uses a cellular phone for other than business purposes he/she shall reimburse the district for such non-business calls.

As with any district-owned equipment, employees must take proper care of cell phones and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Business Office.

Adoption date: February 27, 2008

Amended date: July 8, 2008

DISTRICT-ISSUED GAS AND OTHER CREDIT CARDS

The Board of Education recognizes that specific district employees will be issued a district gas credit card to assist with their job responsibilities. Job titles that will be issued a district gas credit card are as follows: Superintendent of Schools (in accordance with employment contract), Assistant Superintendent for Business, and Director of Facilities. Job titles requiring a gas credit card will be reviewed each year at the district's reorganizational meeting in July. Any changes will require approval by the Board in the form of an amendment to this policy.

Individuals authorized to use the gas credit card accept responsibility for any inappropriate usage by that individual. Receipts must be obtained and submitted to the business office in a timely manner that provides evidence that each purchase is prudent and proper.

In addition to a gas credit card, the district maintains the following credit cards which are retained in a safe in the Business Office: Staples, Office Max and Home Depot. These credit cards are available for use by district personnel and must be approved by the Purchasing Agent or Assistant Superintendent for Business

Users must take proper care of these credit cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation, discipline of the employee and referral to the proper authorities.

Cross-ref: 6830, Expense Reimbursement

Ref: Education Law §§1724(1); 2524(1) (itemized, audited, and approved vouchers required)
Opns. St. Compt. No. 79-202 (use of multi-purpose credit cards by municipal employees)
Opns. St. Compt. No. 79-494
Opns. St. Compt. No. 78-897 (gas credit cards)

Adoption date: February 27, 2008

Amended date: July 8, 2008

DISPOSAL OF DISTRICT PROPERTY

Building administrators and support staff supervisors are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Each year, a determination shall be made of which equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the school district. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest possible price.

The School Business Manager shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

1. reassign the items, as needed, to other locations within the school district;
2. centralize the storage of items of potential usefulness; and/or
3. discard or sell as surplus those items determined to be of no further use or worthless.

Following approval by the Board of Education, items may be sold in the following manner:

1. offer to sell the items to local municipalities or local non-profit organizations;
2. sell items at a public sale. In the event of a public sale, notice of availability of such equipment, supplies and materials and requests for bids shall be disseminated through announcements in local newspapers and such other appropriate means. The general public, as well as staff members who are not Board members, officers, or involved in the purchasing function, shall be eligible to bid on the equipment, supplies and/or materials; and
3. sell remaining items as scrap for the best obtainable amount or discard in the safest, least expensive manner.

Cross-ref: 6645, Capital Assets Accounting

Ref: General Municipal Law §§51; 800 et seq.
Ross v. Wilson, 308 N.Y. 2d 605 (1955)
Matter of Baker, 14 EDR 5 (1974)
Op. St. Compt. 58-120

Adoption date: February 27, 2008