

**ELMWOOD PARK  
BOARD OF EDUCATION  
STANDARD  
OPERATING  
PROCEDURES and  
INTERNAL CONTROLS**



2021-2022

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## PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices of the Elmwood Park Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient control and accountability system that will help assure appropriate use of "Public Funds". It must be understood that the principles of this manual are based on "Generally Accepted Accounting Principles" and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the district staff and the Business Office.

## **SECTION I – INTERNAL CONTROLS**

### **STANDARD OPERATING PROCEDURES OVERVIEW**

This guide was compiled by collecting and reviewing all pertinent documents that relate to the functions of the Business Office, including:

- Job Descriptions
- Board Policies
- State and Federal regulations

The Standard Operating Procedures will detail the practices and controls concerning:

- Accounting
- Cash Management
- Budget Process
- Position Control
- Purchasing
- Facilities Management
- Security
- Emergency Preparedness
- Risk Management
- Transportation
- Food Service
- Emergency Preparedness
- Technology

The basis for good control is through good planning. Planning establishes aims and objectives, how they are to be achieved and the appropriate time lines. The functions for each area of responsibility within the business division should be clearly defined. The goal is to be efficient and effective while meeting the intent and requirements of the various codes.

#### **FUNCTIONS**

1. Provide essential services and materials to schools.
2. Hire sufficient professional personnel to conduct the district's business effectively and efficiently.
3. Control the operations of the district in the critical areas of administration, buildings and budgets, and monitor progress to assure successful performance.
4. Engage in long and short range planning to assure availability of adequate resources.
5. Provide adequate student transportation.
6. Insure that facilities and grounds are well maintained for a safe environment.

#### **ORGANIZATIONALLY**

1. Organize the Business Office in proper relationship to the overall plan for the district.
2. Clearly define the lines of authority.
3. The functions and responsibilities delegated to the business office are clearly and specifically spelled out.
4. Limit the organization to necessary services as per the district's financial capabilities.
5. Create a flexible organization yet allow for continuity for the delivery of services.
6. The job description of duties and responsibilities are to be clearly defined.

## **SECTION I – INTERNAL CONTROLS**

### **EVALUATING INTERNAL CONTROLS**

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements and fraud is the intentional misuse or misappropriation of district's assets.

**Purpose:** To ensure that controls are evaluated on a periodic basis and continues to be effective.

**Procedure:**

1. The Business Administrator/Board Secretary is responsible to internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated periodically and every time one of the following conditions exists:
  - a. Change in personnel performing a control function
  - b. Change in accounting system
  - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required. Auditors and other professionals recommendation on improvements to ineffective controls shall also be considered when appropriate.

### **COMMUNICATING STAFF MEMBERS ROLES**

**Purpose:** To ensure that staff who perform a control function understands the control.

**Procedure:**

1. The Business Administrator/Board Secretary will establish a procedure to ensure that all employees who are charged with a control understand the importance of the control and their role to detect or prevent errors and fraud in the control environment.
  - a. Controls that are not performed with an understanding of said control will not be effective.

- b. A review of the controls and the staff members' role in the controls should be conducted at routinely and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.

## **CASH CONTROLS**

Purpose: To identify the controls over cash and the personnel responsible for said controls.

Procedure: Business Administrator and Assistant Business Administrator or Staff Accountant are responsible to ensure the following are done:

1. Cash Flow activities
  - Cash receipts – open mail, prepare deposit slip, go to bank within 48 hours, ACH transfers, record receipt in accounting system.
  - Cash Disbursements - review all accounts to ensure no over expenditures.
  - Reconciling - all accounts must be reconciled in a timely manner.
  - Cash Flow Plan - a monthly cash flow plan is performed and reviewed to ensure funds are available so that all payments are able to be made.

## **PAYROLL CONTROLS**

Purpose: To identify the controls which exist over payroll related items.

Procedure:

1. The Business Administrator/Board Secretary will establish controls that help insure that errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

With respect to payroll:

- Search for fictitious employees-payroll verification is performed every 3 years
- Verify that proper tax deductions are taken by checking tables entered in system
- Examine vouchers and approvals and trace to payroll records in order to verify the proper recording of employee hours.
- Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the Human Resources department and checking against the board minutes.
- Verify that proper payroll forms exist such as W-4s and I-9s.
- Comply with all federal guidelines regarding Affordable Care Act and issuance of 1095C forms to employees.

## **SECTION II – ACCOUNTING**

### **GENERAL LEDGER**

Procedure: Business Administrator and Assistant Business Administrator or Staff Accountant are responsible to ensure the following are done:

#### **Monthly**

- Compare Board Secretary's Report to General Ledgers using district's financial software package.
- Compare Board Secretary and Treasurer's Report for agreement
- Board Secretary Report balances for all funds are not in negative
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability and that no over expenditures exist
- Review cash flow projections for all funds

#### **Year-End Procedures**

- At year-end-complete all accrual entries and properly close out accounts
- Supporting documentation for all accounts, for audit verification
- Review purchase orders for encumbrance vs. accounts payable carryover

#### **Accounts Receivable**

- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- At year-end – record receivable for food service reimbursements due from state
- Record accounts receivable for tuitions, building use, other miscellaneous revenue items

#### **Accounts Payable**

- Verify invoices are paid in a timely manner
- All vouchers signed off by appropriate officials e.g.

#### **Payroll**

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, TPAF, DCRP, social security, and human resources.
- Verify employee contribution to health benefit premiums and bill them accordingly when they are on leaves.



## **SECTION II – ACCOUNTING**

### **Fixed Assets**

- Identify all equipment costs for fixed asset control; if cost is over \$2,000 item must be tagged and recorded
- Identify assets that are no longer used
- For disposal of assets, utilizing either donation to other school district, surplus sale, or other electronic means
- Remove item from fixed asset inventory records
- Contract with a vendor to have a report of Property Records & Inventory detailing schedules of values, descriptions, GASB 34 classifications and depreciation for use in the annual audit.

### **CASH MANAGEMENT**

- Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system
- Cash disbursements - identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- Reconciling - all accounts must be reconciled in a timely manner according to Board Secretary and Treasurer's reports.
- Cash Flow Plan - plan is reviewed monthly to ensure all payments are able to be made

### **USE OF SCHOOL FACILITIES**

#### **Purpose:**

The Elmwood Park Board of Education recognizes that, since the beneficial use of the school buildings and grounds belong to the community, they should be used by community groups at any time that would not interfere with the educational program. For this reason, the Board shall permit community groups to use school facilities upon proper application to the School Business Administrator/Board Secretary subject to review and approval of the Superintendent and the payment of applicable fees.

## **SECTION II – ACCOUNTING**

### **USE OF SCHOOL FACILITIES**

Any organization or group that has been granted permission to use the school building or grounds shall be fully responsible for any damages to school property. The Board of Education assumes no responsibility to organizations or individuals attending such activities, and requires that these organizations obtain their own liability insurance. The Board of Education requires a certificate of insurance. As a requirement of our insurance carrier, the insurance certificate must name the Elmwood Park Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

Upon the Superintendent's approval, applications shall be submitted to the Board of Education for approval.

All facility use should comply with Board of Education Policy and Regulation 7510 – Use of School Facilities.

### **SPECIAL REGULATIONS FOR USE OF AUDITORIUM**

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person and such use shall be requested.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by either the school principal or technology director for proper use through our sound system.
5. Smoking is not permitted in the auditorium or anywhere in the school.
6. For large groups adequate outside security must be provided by the using organization (local police).

### **SPECIAL REGULATIONS FOR USE OF CAFETERIA**

1. All Groups must conform to all rules and regulations for use of the cafeteria.
2. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
3. Youth groups sponsored by adults must submit a list of chaperones with application.
4. Smoking is not permitted anywhere in the school or grounds.
5. Control of the group is the responsibility of the adult sponsors.
6. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
7. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.
8. It is mandatory that the contact person for the requesting organization meet with the Food Service Manager before the date of the event—201-796-8700 xt 2962

## **SECTION II – ACCOUNTING**

### **SPECIAL REGULATIONS FOR USE OF GYMNASIUM**

1. Shoes or black soled sneakers are not permitted on the gym floor. Sneakers with white soles must be worn at all times, by participants, referees and coaches.
2. A responsible adult, together with a custodian, must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.
3. Groups using the gym must meet outside the door with the responsible adult at a designated time. The entire group will be admitted at one time by the custodian on duty.
4. Use of the gymnasium does not permit use of hallways for any reason.
5. All rules and regulations apply whether admission is charged or not. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
6. Smoking is not permitted anywhere in the school or grounds.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned.

### ***SPECIAL REGULATIONS FOR USE OF TURF FIELD AND TRACK***

1. Athletic shoes or sneakers with white soles must be worn at all times, by participants, referees and coaches.
2. A responsible adult, together with a custodian, must check the facility after participants have left. Damage should be noted and reported to the Athletic Director.
3. All Board of Education properties with field lights have a 9:00 pm lights out time limit. Use of lights must be requested and coordinated through the Athletic Director.
4. Use of the field is by permit use only.
5. All rules and regulations apply whether admission is charged or not. User of the field bears responsibility for supervision of the facilities, scoreboards, equipment etc.
6. Smoking is not permitted anywhere in the school or grounds.
7. Youth groups must be properly chaperoned.

### **DISPOSAL OF OBSOLETE EQUIPMENT**

Board Policy 7300 states in part:

The Board of Education believes the efficient administration of the district requires the disposition of property and goods no longer necessary for school purposes. The Board directs the periodic review of all district property and authorizes the disposition by sale, donation, or discard of any property no longer required for the maintenance of the educational program or the efficient management of the school district. The disposition of any school property will be in accordance with this policy and applicable laws.

## **SECTION II – ACCOUNTING**

The Board may, by resolution and by sealed bid or public auction, authorize the sale of its personal property not needed for school purposes. If the estimated fair value of the property to be sold exceeds fifteen percent of the bid threshold in any one sale and it is neither livestock nor perishable goods, it shall be sold at public sale, together with a description of the items to be sold and the conditions of sale, shall be published once in an official newspaper. By resolution of the Board, the purchasing agent may include the sale of personal property no longer needed for school purposes as part of specifications to offset the price of a new purchase.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Elmwood Park Board of Education.

### **ACCEPTANCE OF GIFTS**

Pursuant to N.J.S.A. 18A:20-4; 18A:20-11 et seq. the board has adopted Policy #7230 which includes the following procedures:

The Board may accept by resolution duly passed at a public meeting any gift or grant of land, with or without improvement, and of money or other personal property, except that the Superintendent may accept on behalf of the Board any such gift less than \$250.00 in value.

Any gift accepted by the Board shall become the property of the Board, may not be returned without the approval of the Board, and shall be subject to the same controls and regulations as are other properties of the Board. The Board shall be responsible for the maintenance of any gift it accepts, subject to any joint agreement with another governmental body.

The Board will respect the intent of the donor in its use of a gift, but reserves the right to utilize any gift it accepts in the best interests of the pupils and the educational program of the district. In no case shall acceptance of a gift be considered to be an endorsement by the Board of a commercial product or business enterprise or institution of learning.

Gifts, grants, donations shall be accepted via board resolution and are subjected to all provisions of NJ Public School Procurement Procedures and State Regulations.

The Superintendent shall:

1. Counsel potential donors on the appropriateness of contemplated gifts and encourage such donors to choose as gifts supplies or equipment not likely to be purchased with public funds;

## **SECTION II – ACCOUNTING**

2. Encourage individuals and organizations considering a contribution to the schools to consult with the Principal or Superintendent before appropriating funds to that end;
3. Report to the Board all gifts that have been accepted on behalf of the Board;
4. Acknowledge the receipt of any gift accepted by the Board; and
5. Prepare fitting means for recognizing or memorializing gifts to the school district.

### **GRANTS, CONTRIBUTIONS AND DONATIONS**

Soliciting contributions of cash or personal property for the school district is becoming more common with declining state aid and pressure from the municipalities to control increase in tax levies. There are accounting and tax implications associated with such donations.

#### **Grant Application Procedure**

1. The district submits initial applications, revisions, and final reports for all entitlement and discretionary grants by published due dates and expends entitlement and discretionary grants consistent with the approved indirect cost rate and grant application
2. The district reviews entitlement and discretionary grant expenditures on a monthly basis and submits for expenditure reimbursement on an “as needed” basis, preferably to be done monthly.

#### **Accepting and Accounting for Donations and Contributions**

All contributions of cash or personal property made to the district must be acknowledged by the Board at a public meeting. Donations are generally acknowledged verbally for the record by the Superintendent. Grants are accepted by resolution.

A cash contribution can be accepted as a restricted contribution for a particular purpose. An expenditure account is established in the Special Review Fund (fund 20). An unrestricted cash contribution is recorded in the district’s General Fund as miscellaneous revenue. When the board receives a donation of tangible personal property valued at greater than \$2,000, the contribution is recorded at the property’s fair market value in the detailed fixed asset records.

Additionally, contributions to schools have tax implications for the donor. IRS regulations have changed since the Internal Revenue Reconciliation Act of 1993 was enacted. No charitable deduction is allowed for a contribution of \$250 or more made after December 31, 1993 unless the taxpayer has “substantiation by a contemporaneous written acknowledgement of the contribution from the recipient.”

Since the Revenue Reconciliation Act of 1993, the donor's canceled check is no longer accepted by the IRS as substantiation of a contribution.

### **Donations/Contributions and Purchasing Laws**

All purchases for or by the school district are subject to the State and Federal Purchasing Laws regardless of the source of the funds. Competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold.

### **Procedures for Donations and Contributions**

All contributions, even those restricted for use by a particular school or individual, must be received and accounted for by the Board of Education using the following procedures:

1. Forward the check and a copy of the notification award of a grant or receipt of a donation with a signed donation form to the Business Office. Indicate how the donation will be used and the person responsible.
2. Upon receipt of the written notification, the Business Office will prepare a Board acknowledgement or resolution to accept the donation. If a cash contribution, the Board resolution will also establish GAAP account(s) in the amount of the funds received.
3. After the Board has acknowledged the donation or approved the resolution at a public meeting, the GAAP account(s) for cash contributions will be entered into the computer system and the person responsible for expenditure of the funds will be notified. Personal property will be added to the fixed asset records if over \$2,000 in value.
4. All cash expenditures will be made by the usual district purchase order process using the assigned GAAP account codes.

### **Procedures for Donations/Contributions for Capital Improvement Projects**

Projects resulting in changes, alteration or improvements to the interior or exterior of school buildings including painting, equipment and appliance installation, electrical, plumbing, carpentry and landscaping must be reviewed and approved by the Director of Facilities and authorized by the Business Administrator/Board Secretary prior to any purchasing or starting work regardless of the source of funding. Similarly, purchases of computers and related technology improvements must also be reviewed by the Director of Technology prior to submitting to the Business Administrator/Board Secretary for authorization. This procedure also applies to contributions of goods or services provided "at no cost to the district."

The following procedures are required for projects initiated by students, staff, PTA, school booster groups and similar organizations for the improvement of school property.

1. The fund raising effort, if required, is approved by the building or department administrator.
2. A proposed project plan is developed along with the building or department administrator.
3. The proposed project plan is reviewed with the Director of Facilities to answer such questions as the following:
  - a. What is a realistic estimated cost of the project?

## SECTION II – ACCOUNTING

- b. Do the proposed products, colors and materials meet district standards?
  - c. Does the project require any special accommodations such as upgraded electrical power?
  - d. Will other district resources be required to complete the project such as vehicles, lifts, manpower, building access after-hours? Are the resources readily available?
  - e. What are reasonable timelines for completion of the project?
  - f. Does the project conflict with or enhance district capital improvement plans?
  - g. What will be required to maintain the project after completion?
  - h. Is the project feasible?
4. The proposed project is reviewed with the Director of Technology to answer similar questions if the project will impact technology.
  5. A written plan, drawings (if available) and cost estimate is submitted to the Business Office by the building/department administrator for authorization to proceed.
  6. Donated funds sufficient to complete the project are submitted to the Business Office.
  7. A resolution is prepared by the Business Office and presented to the Board of Education to:
    - a. Accept the donation
    - b. Designate the funds for a specific purpose
    - c. Delegate the administrator responsible for the funds
    - d. Establish a budget line for disbursing the funds
  8. All purchases for or by the school district are subject to state and federal purchasing laws regardless of the source of the funds. Quotes must be obtained for products or services when the cost is more than \$6,000. Competitive bidding is required to purchase products or services when the cost is more than the bid threshold, currently \$40,000 if the Purchasing Agent has required certification.
  9. The Business Office staff can provide assistance in choosing vendors and making appropriate purchases and should be consulted. The district may already have a relationship with a vendor that can offer a better price. A vendor may be available on a state contract.
  10. A requisition is prepared by the building/department administrator and presented to the Purchasing Agent to authorize purchases with the funds ensuring compliance with NJ purchasing laws and establishing an accounting of the funds for audit purposes.
  11. When the goods or services are received, present the vendor's invoice and the receiving copy of the purchase order to the Business Office to process payment.

Note: For all project donations, the full amount covering the cost of the total project must be donated before a purchase order can be processed (i.e. playground equipment/projects). Questions regarding contributions should be directed to the Business Office.

## **SECTION II – ACCOUNTING**

Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the Business Administrator/Board Secretary and the appropriate school principal.

### **EQUIPMENT IDENTIFICATION AND ACCOUNTABILITY**

Procedure:

#### **NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, the business office will track the item to be added in the district's list of Fixed Assets. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. An Inventory and Property Record Report will be maintained and continually updated by the Business Office and all new items will be added to the Fixed Asset Report prepared annually.

#### **TRANSFERS AND DISPOSAL OF EQUIPMENT**

1. When equipment is moved on a permanent basis the school initiating the movement must request in writing to move the equipment and passes it on to the facilities director and the business office. It is the responsibility of the principal/supervisor to insure the equipment is at the proper location.
2. When requesting disposal of equipment, schools should send over the Fixed Asset number with all appropriate information.
3. The Business Office will use this to update the Inventory.



## **SECTION III – CASH MANAGEMENT**

### **PETTY CASH FUND**

Purpose: To establish a uniform method of accounting for the Petty Cash Funds.

Procedure:

The Board of Education authorizes the establishment of petty cash funds in accordance with this policy. The Board directs the implementation of appropriate controls to protect the funds from abuse.

The Board hereby establishes imprest petty cash funds in the care of the following persons and in the following amounts:

Account Title	Custodian(s)	Amount	Maximum Single Expenditure
Petty Cash	School Business Administrator/Board Secretary	\$2,500	\$250

Petty cash funds may be disbursed only for the immediate payment of comparatively small expenditures and may not be used to circumvent the regular purchasing procedures of this district. Each request for petty cash funds must be in a written document that is signed by the person making the request; supporting documents, if any, will be affixed to the request.

The custodian of a petty cash fund shall submit to the Board Secretary or his designee a request for replenishment when the moneys available in the fund have declined to fifty percent or less of the authorized amount of the fund. The Board Secretary or his designee shall prepare a voucher for approval by the Board. The voucher will include disbursement slips to support the amount of the replenishment and its allocation to any account.

The petty cash box must be secured daily. All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository.

### **STUDENT ACTIVITY FUND**

Purpose:

Student Activity Funds are accounted for in the Student Activities Account. "Trust" and "agency" are terms often used for the Student Activities Account. The funds are held in "trust" for the students. It is sometimes referred to as an Agency Fund because the school (principal or advisor) accounts for funds as an "agent" of the students. The account is intended to be used primarily for activities such as field trips, yearbook, student clubs, class years, etc. which occur during (and within) a school year. Parent groups may not be involved with these accounts.

## **SECTION III – CASH MANAGEMENT**

School management is responsible for establishing and maintaining an internal control structure to insure student assets are protected from loss, theft, or misuse. The Student Activities Account is audited by an independent auditing agency annually.

### Purchasing Laws Apply

Student activity funds are subject to State and Federal Purchasing Laws, including (but not limited to):

1. For every check written, there must be on file:
  - a voucher signed by the vendor
  - an invoice
  - check requisition signed by advisor and principal
2. Quotes must be obtained to purchase products or services when the aggregate cost during the fiscal year is more than \$6,000.

If any public funds are used, competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold at \$40,000.

### As per Policy 6600:

The Board of Education directs the establishment of a student activity fund for the financial administration of co-curricular activities operated for the benefit of pupils and duly approved by the Board.

The student activity fund will include moneys collected for and dedicated to the purposes of student government, clubs, publications, school trips, the school band and orchestra, and other school activities.

The Principal shall be responsible for the administration of the student activity fund. The fund will be audited annually and will be administered under appropriate accounting controls. The books of account will record income and expenses separately for each approved co-curricular program.

All funds collected must be turned in to the Main office by the next business day and must be deposited on the day they are received.

All payments for supplies, equipment, and services for the co-curricular program will be made in accordance with established purchasing procedures of the district. Disbursements will be made by check and only upon the request of a staff advisor and the approval of the Business office.

All moneys accumulated in the account of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the student activity fund.

### Procedure:

1. Receipt of Funds:
  - A. All funds will be collected by the Building Principal or Club Advisor. These funds will be deposited on a daily basis into the established bank checking account.

## **SECTION III – CASH MANAGEMENT**

- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
  - C. All deposited funds will be recorded in Excel in a Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper.
2. Disbursement of Funds:
- A. Contracts for materials or supplies may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
  - B. No educational materials may be purchased from these funds.
  - C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice.
  - D. All checks written will be recorded on an Excel spreadsheet to include the date of check, payee, amount of check and activity or class to which it is to be charged.
  - E. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the schools.

## **STUDENT ACTIVITIES ACCOUNTS**

### **Fundraising Activities**

The primary source of funds in the Student Activities account should be from students' dues and/or fees. Proceeds from fundraisers are another source. The Board of Education will limit the solicitation of funds by and from the pupils of this district in order to protect pupils from unnecessary pressures and the instructional program from disruption. "Pupil fundraising" means the solicitation and collection of money by pupils, on or off school premises, for any purpose associated directly or indirectly with the school district or under circumstances in which the solicitors are identified as pupils of this district.

Pupils may solicit and collect money on behalf of approved school organizations, provided the fundraising has been approved by the Superintendent or his/her designee. Door to door solicitation by students is prohibited. In no event shall fundraising be contingent upon student's performance or outcome. The Board discourages incentives or other awards based upon the amount of funds raised by any student or groups of students. In no event shall any outside fundraiser be authorized to take part in any solicitation, or in any other fundraising activity whatsoever. [Policy #5830]

### **Soliciting Funds from and by Students**

The schools shall not participate in soliciting funds from or by students. No fundraising is allowed for activities other than for:

1. approved co-curricular activities,
2. athletic teams,

## **SECTION III – CASH MANAGEMENT**

3. an entire class, or
4. field trips

All funds raised must be used within the school and may not be raised for use by related organizations outside the school, including local, state or national branches or parents of the fundraising organization.

Questions regarding Student Activities accounts should be directed to the Business Office.

### **PAY PROCEDURES**

#### **1. Regular Pay:**

- A. Employees will be paid on the 15<sup>th</sup> and 30<sup>th</sup> of each month as per contract.
- B. All ten month employees will receive equal payments for their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their total contract salary, in equal payments, from July thru June inclusive.
- D. At least every three years, each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her pay.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action plan is concluded.
- G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.
- H. The district will utilize an on-line employee portal for processing all employee pay, W2s, etc.

#### **2. Substitutes and Hourly Paid Employees:**

- A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.
- B. A voucher is used to report hours and/or days worked for this classification of employees.

## **SECTION III – CASH MANAGEMENT**

### **3. Overtime:**

- A. Overtime is also reported and is paid when reported, in accordance with the payroll calendar. Payment of overtime will be based on negotiated contract provisions.
- B. A form is used to report hours and/or days worked for this classification of employees.

### **4. 403(b) Salary Reduction Plan:**

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by the Internal Revenue Service code each year. The plan administrator for the 403(b) plans, Business Administrator/Board Secretary, will do the MEA calculation for each employee. The district has contracted with a third party administrator to ensure compliance with all federal guidelines.

5. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department "In Writing", no less than two weeks prior to the pay period that these changes are to take effect.

### **Payments to Individuals**

IRS regulations require the Board to report all payments of \$600 or more made to non-employee individuals for services. If the following four conditions are met, a payment generally is reportable as non-employee compensation and must be reported on FORM 1099.

- You made the payment to someone who is not a district employee;
- You made the payment for services (including entertainment);
- You made the payment to someone other than a corporation; and
- You made payments to the payee of at least \$600 during the year.

Reimbursed "out-of-pocket" expenses that are supported by a receipt are not reported to the IRS. Generally, amounts reported on FORM 1099 are subject to self-employment tax.

### **Payment for Services to Individuals Who are Not District Employees**

Most payments to non-employee individuals are made by purchase order from budgeted accounts. The Business Office prepares IRS FORM 1099s based on the information in Business Office software. It is

very important that all vendors have either an EIN (employer identification number) or SSN (social security number) on file in the computer.

However, payments may have been made to an individual from one or more student activity accounts as well. These amounts would not be picked up by the Business Office software, but if the TOTAL amount paid to an individual by the district exceeds \$600, it must be reported to the IRS.

The following procedure was established to comply with the IRS regulations:

## **SECTION III – CASH MANAGEMENT**

1. Insure a vendor declaration is provided for every check issued from the student activities account and that it contains a mailing address and one of the following:
  - Corporation's tax identification number
  - Individual's social security number
  - New Jersey Business Registration Certificate (if applicable)
2. Maintain a list of ALL payments made to non-employee individuals for services during the calendar year. DO NOT LIST:
  - Payments to individuals to reimburse expenses supported by receipts
  - Payments to District employees for services
3. Submit the list to the Business Office the first week in January with total payments made to each individual (alphabetical with social security numbers and mailing addresses). Include all payments; even those for less than \$600. These will be matched with District records and lists from other schools to identify those individuals who must receive IRS FORM 1099. Include only payments for services made between January 1 and December 31. The IRS FORM 1099 can only be used to report non-employee compensation.

### **Payment for Services to District Employees**

All payments to District employees for services must be made through payroll on approved vouchers, taxes must be withheld, and all earnings reported to the IRS on FORM W-2. Payments to reimburse expenses supported by receipts are NOT paid by payroll and may be made from either budgeted accounts or student activity accounts.

### **Reimbursement for Purchases to Employees**

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee.

- Approved travel, meals, and conferences – Subject to Chapter 23A District Accountability Regulations, all district employees may be reimbursed for out-of-pocket expenditures, if supported by receipts and if the event is pre-approved by the Superintendent and the Board of Education.
- Other goods and services – Reimbursement of out-of-pocket expenses may be made only if:
  - 1) a bona fide emergency is demonstrated;
  - 2) the purchase is authorized by the Business Administrator/Board Secretary **in advance**;  
and
  - 3) it is supported by receipts.

Contact the Business Office for assistance with items that are urgently needed. Staff can help you “walk” the PO through the approval process. Business Office staff maintain relationships with many vendors and may be able to help expedite the order. In most urgent cases, the purchase order can be expedited.

### **SECTION III – CASH MANAGEMENT**

- Routine goods and services – Employee reimbursements which could have been anticipated are considered unauthorized purchases and will not be made. Employees should plan purchase orders in order to strictly adhere to purchasing laws and Board policy.

*Employees requesting reimbursements should sign both the voucher and receiving copies of the purchase order and attach the appropriate supporting documentation before submission to the Business Office.*

- Mileage reimbursement – Employees requesting mileage reimbursement should submit a purchase order request. Mileage reimbursement to be as outlined in OMB Circular No.20-02-0MB.

## **SECTION IV – BUDGET PROCESS**

### **BUDGET DEVELOPMENT PROCESS**

#### **School Budgets – Site Based Management**

The Superintendent and Business Administrator shall develop a Budget Calendar outlining a timeline for budget preparation. This Calendar will be shared with the Board of Education annually at the start of the budget process.

The Board will establish a Budget Committee which will meet to discuss the budget and its contents on a regular basis.

### **BUDGET TRANSFERS**

#### **Procedure:**

Individual budget line item transfer requests are to be submitted to the Business Administrator/Board Secretary by the Building Principals, Athletic Director and/or Curriculum Supervisor. Requests must be submitted using the Budget **Transfer Form** or **via email**. When transferring money from one account to another, the “from” account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected are used and fill in the description of the account.

The Business Office will update transfer report as necessary (suggested on a monthly basis), for submission to the County Office twice a year (December and June) in accordance with state law.



## **SECTION V - POSITION CONTROL**

### **STANDARD OPERATING PROCEDURE**

Position control is a process to precisely and accurately define the staff positions authorized by the Board of Education to exist; and to measure the current budget status of those positions in order to assess their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus an amount set aside to cover appointments to the position for the remainder of the fiscal year, due to exigent circumstances.

The concept of position control requires that each staff position be defined in specific terms, and that the hiring procedure not be completed until a specifically defined position exists for the applicant.

Position control baseline data for budget development is generated on the "snapshot" date of February 1 of the pre-budget year. Grouping will minimally use budgetary "function" and "object" categories, and may include additional detail.

According to N.J.A.C. 6A:23:A-6.8, districts shall maintain an accurate, complete, and up-to-date position control roster in order to track the actual number of employees, as well as, the category of employees in details.

#### **A. Purpose**

The district utilizes a Unique Position Code System. The purpose of this Unique Position Code is to describe forms and procedures needed to assign position control numbers (UPC), and create or abolish positions.

#### **B. Scope**

These procedures cover all positions and all employees of the district.

#### **C. Authority**

The assignment of UPC's should be initiated by the Business Administrator or Human Resources. Human Resources, in conjunction with the Business Administrator/Board Secretary, should maintain a list available to the Superintendent when hiring or transferring employees for the district. When possible, it is recommended that the UPC be referenced in the resolution approved by the Board of Education.

#### **D. Position**

A position is a set of duties and responsibilities specified in a written job description assigned to be performed by an employee of the district. A position may be full-time, or part-time, salaried or stipend, permanent or temporary, seasonal (summer school, after school, athletics, etc.) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education.

## SECTION V - POSITION CONTROL

### E. Unique Position Code (UPC)

A position code number (UPC) is created to represent each Board approved contracted position within a district. As each position is filled, the corresponding control number is linked to the employee who is filling the position. Control numbers that are not linked to any employees represent vacant positions.

UPC's are independent of employee records. Each UPC represents a separate *position* within the district's operational structures, not the employee who fills it at any particular time. **Thus, if an employee leaves a position and the position is not abolished, the UPC remains active in the system representing a vacant position to be filled. Once a new employee is hired for that position, the vacant UPC is assigned to that person.**

Vacant UPC's can allow for the projections of estimated salaries, providing the district with the ability to budget for positions that are expected to be filled. An assigned UPC will forward a calculated salary into the budget projection. As UPC's represent *positions* within the district, they are only added or deleted when a job position itself is either created or abolished by the Board of Education.

### F. Position Control Number - Creating and Maintaining

Position control data is maintained by the Human Resources Supervisor in the Business Office. It is recommended that a UPC audit be done periodically. The UPC audit report should indicate, at a minimum, the UPC of each individual being paid, and linked budgetary account to be charged. Any individual not assigned a UPC must be assigned one, and any vacant UPC should be noted for future reference.

## **SECTION VI - UNDERSTANDING PURCHASING LAWS**

### **UNDERSTANDING PURCHASING LAWS**

A Purchase Order is a binding contract issued by the Business Administrator/Purchasing Agent authorizing the work or service to be done and/or the materials and supplies to be delivered to the school district [N.J.S.A. 18A-2(v)]. The Board of Education has authorized the Business Administrator/Board Secretary as Qualified Purchasing Agent for the Elmwood Park School District.

#### **Authority to Purchase—School Business Administrator/Board Secretary**

The purchase of goods and/or services by a board of education is governed by state statutes, administrative code and board policy. New Jersey State Law 18A:18A-2(b) assigns the legal authority to the Purchasing Agent (School Business Administrator) to make purchases for the board of education.

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the board of education.

The Elmwood Park Board of Education by board resolution has authorized the School Business Administrator/Board Secretary to be the Purchasing Agent for the school district.

#### **Authorized Purchases**

All purchases of materials, supplies, and services must be made through an approved purchase order signed by Business Administrator/Board Secretary.

#### **Unauthorized Purchases and Penalties**

Any school district employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

#### **Unauthorized purchases are a violation of State Law and Board Policy.**

Penalties listed below may be assigned by the Superintendent of Schools for unauthorized purchases:

#### **Penalties for Unauthorized Purchases**

- |                  |                                      |                  |
|------------------|--------------------------------------|------------------|
| ● First Offense  | Letter in Personnel File             | Pay for Purchase |
| ● Second Offense | Suspension                           | Pay for Purchase |
| ● Third Offense  | Loss of Increment                    | Pay for Purchase |
| ● Fourth Offense | Loss of Employment Tenure<br>Charges | Pay for Purchase |

#### **Corrective Action for Non-compliance**

##### **1. Memo to Administrator**

If the Purchasing Agent has determined that an unauthorized purchase has been made, a memo will be sent to the responsible administrator advising the administrator of the unauthorized purchase.

The Superintendent of Schools shall receive a copy of the memo.

2. Memo to Superintendent

The responsible administrator shall prepare a memo explaining the reasons why proper purchasing procedures were not followed. The memo will be attached to the purchase order and a copy of the memo will be sent to the Superintendent of Schools.

3. Letter to Vendor

The Purchasing Agent will also send a letter to the vendor who provided either unauthorized services or goods. The letter will advise the vendor that payment may not be made for the unauthorized purchase. The Board Attorney will be copied on the letter.

At any time, during the Corrective Action Process (CAP), the Superintendent may invoke the penalties for non-compliance.

**District Sanctions to Violations**

All district employees are reminded that the school district may receive sanctions because of unauthorized (confirming) purchases. Employees are to note the following consequences of such actions:

1. Withholding of State Aid—N.J.A.C. 6A:23A-5.4

The Commissioner of Education may withhold State funds from any school district that fails to obey the provisions of the Public School Contracts Law—N.J.S.A. 18A:18A-1 et seq.

2. NJQSAC Fiscal Management SOA #10

The school district is subject to losing NJQSAC points by not being in compliance with the Fiscal Management SOA Item #10.

3. Audit Finding and Recommendations

All financial transactions are subject to audit review. The district may receive an audit finding and recommendation for unauthorized (confirming) purchases. Repeat audit findings may lead to sanctions against the school district.

**Signing Contracts**

Board of Education employees are prohibited from signing any contract offered by a vendor. The power to sign and execute contracts after Board of Education approval lies with the Board President and the Board Secretary. Contracts signed by an employee shall be considered non-binding with the employee accepting full responsibility for the costs of the contract.

The award of a contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or to purchase materials from, the vendor. All purchases require a purchase order authorizing the purchase of goods and/or services from the vendor.

## **SECTION VI - UNDERSTANDING PURCHASING LAWS**

### **Purchasing Manual**

The Business Office has a prepared Purchasing Manual which is on the district website file in the Business Office and distributed annually to all Principals, the Athletic Director, Director of Facilities and Director of Curriculum. It is each administrators' responsibility to make sure all appropriate personnel are familiar with the contents of the manual. Annual training will be done by the Business Office to all administrators and Business Office Staff on proper purchasing of goods and services.

#### Financial Interest in any Contract: Direct or Indirect

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the Board of Education, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the Board of Education (N.J.S.A. 18A:6-8).

#### Conflict of Interest

District officials and employees are prohibited from recommending purchases from members of their family or businesses that employ members of their family.

#### Favoritism

District officials and employees are prohibited from extending favoritism to any vendors. Each recommended purchase should be based upon quality, price, service, delivery and other applicable factors in full compliance with N.J.S.A. 18A:18A.

#### Funds, Solicitation of Gifts

All district staff are prohibited from soliciting funds, materials, goods, supplies, favors and other items of value from vendors doing business with the Elmwood Park Board of Education.

All district officials and employees shall be guided by the tenets of the New Jersey School Ethics Law.

### **Criminal Code Citations**

All district employees must understand the seriousness of ethics in Purchasing as described above.

A person commits a crime if the person, as a public servant:

"directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit from another for or because of any official act performed or to be performed by the person or for or because of a violation of official duty." [N.J.S.A. 2C:27-4(1)]

If the benefit solicited, accepted, agreed to be accepted, offered, conferred or agreed to be conferred is of a value of \$200 or less, it is a crime of the third degree. A person convicted of a crime of the third degree is subject to a fine of not less than \$25,000, or imprisonment, or both.

"A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of a governmental entity, the public servant knowingly transacts any business with

himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest." [N.J.S.A. 2C:27-9]

If you have any questions concerning recommendations of purchasing goods and services, please contact the Qualified Purchasing Agent/Business Administrator/Board Secretary.

## SECTION VII PURCHASE ORDER PROCESS

### Design of the Purchase Order

The **Purchase Order Form** consists of three parts each color-coded for a particular purpose. Listed below is a description of each part, the applicable color and the disposition of each sheet.

	<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
1.	Purchase Order Voucher & Vendor Copy	White	Sent to vendor to sign and return for payment
2.	Posting Finance Copy	Pink Yellow	Business Office file for audit
3.	Receiving & Originator	Yellow & Dark Yellow	Sent to school/office; returned to Accounts Payable upon receipt of goods or services

### Responsibilities of the Requisition Preparer

The person who prepares the requisition has certain responsibilities before the order is sent to the administrator, supervisor, or principal for approval. He/she is to ensure the following:

1. **Requisitions** - entered electronically in the school budget software.
2. **Vendor's Name**--All Board checks are made payable to the vendor name (top line) listed on the purchase order/requisition. Please ensure the proper vendor name is.
3. **Vendor's Complete Address** -- The purchase order must include the vendor's complete address and phone number. This will be populated by the software.
4. **Current Budget Year Included** -- The current budget year must be selected.
5. **Description of Items, Services, Costs and Catalogue Numbers** -- Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs.
6. **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type:

**“10% Estimated Shipping and Handling”**

If there are no shipping and handling charges, type on requisition/purchase order:

**“Shipping and Handling Included”**

7. **Delivery Address--Attention of** -- The delivery address should include a name of a person and school.

## SECTION VII PURCHASE ORDER PROCESS

8. **Delivery, Types of** --- The Board of Education recognizes two (2) types of delivery.
- a. **INSIDE DELIVERY**  
Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.
  - b. **SPOTTED DELIVERY**  
Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the Elmwood Park Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.

9. **Total Cost** -- Please include the words "Total Cost" on the purchase order with the actual amount of the order. **Minimum Order** -- the minimum order amount for all purchase orders is \$25.00. Please try to plan and combine orders to exceed the \$25.00 limit.

Please verify your figures for accuracy. Please note: **The Board of Education is exempt from paying New Jersey Sales Tax.**

10. **Budget Account Number** -- Employees will only be able to access budget accounts they are assigned. Please be sure the correct Budget Account Number is entered on the electronic requisition.
11. **State Contract and Eddata Orders** -- When ordering through State Contract vendors (minimum order \$100.00)  
please include on the requisition
- a. Contract Number;
  - b. Shipping and Handling Included; and
  - c. Appropriate documentation when required.

Special guidance will be issued as it pertains to State Contract purchases.

12. **Quotations** -- If quotations are obtained, please attach and email with to the purchase order a copy of each written quotation received.
13. **Bids** -- If bids are obtained, please include the following on the requisition:
- a. Bid Date; and
  - b. Bid Number.



## **SECTION VII PURCHASE ORDER PROCESS**

### **14. Shipping & Miscellaneous**

Shipping and handling costs must be referenced on all purchase orders for goods and materials. Please refer to the most recent catalog or contact the vendor to determine the actual shipping and handling charges.

If you do not know the charges enter:

**“10% estimated Shipping and Handling”**

If there are no charges enter:

**“Shipping and Handling Included”**

- **Ship To – Attention Of**

The “Ship To” address must include the name of a person or a specific department to receive the order.

- **State Contract Orders**

When ordering through state contract vendors, enter “Shipping and Handling Included”. Check to confirm that the correct state contract number appears on the requisition. It should be automatically provided when “State Contract” is selected in the “type” field. **CAUTION:** A vendor may be covered under state contract for some items and not others. A shipping and handling charge may also apply. Be sure that the items you are purchasing are covered and all shipping charges when applicable have been calculated. If in doubt, contact the Business Office.

- **Quotes and Quotations**

If any specific item or a group of items of a similar nature are being purchased totaling more than \$6,600 but less than \$44,000 for the entire year, three quotations must be obtained. Quotations may be in writing or taken verbally if a record is kept and attached to the purchase order. If the lowest price quoted is not selected, attach a statement of explanation as well. Please use only one staple.

- **Sole Vendor**

If an item can only be provided by one company, a “sole vendor letter” must be provided by the vendor and submitted with the requisition.

- **Bids**

Purchase orders resulting from the competitive public bidding process (EDDATA) must have the “**BID NUMBER**” clearly indicated on all copies. The total amount expended **must not** exceed the awarded bid amount.

- **Fixed Assets**

All equipment purchases must be recorded as fixed assets. See section “Fixed Assets” for details.

- **New Vendors**

If a new vendor needs to be added to the current vendor list, please submit the vendor information (name, address, telephone contact, EIN/SSN, Business Registration Certificate) to the Business Office and it will be entered into the system as soon as possible. For quickest response, use district e-mail. It is suggested that you search the Vendor File using a variety of sorts (i.e., spelling, zip code) before requesting a new entry to avoid duplicating an existing vendor.

## SECTION VII PURCHASE ORDER PROCESS

Pursuant to various state laws, the following documents must be on file for all vendors being added.

- a. Affirmative Action Evidence – Contracts \$17,500 and over (cumulative).
- b. Business Registration Certificate (BRC) Purchases \$1,000 and over.
- c. Chapter 271 – **Political Contribution Disclosure Form (PCD)\*** Purchases over \$17,500 (cumulative).
- d. W-9 Form

Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office. A copy of the PCD is in the Appendix.

### ● **Receipt of Goods and Services**

The yellow receiving copy must be returned to Accounts Payable before the vendor can be paid.

### **Responsibilities of Administrator/Supervisor or Principal – Reviewing a Requisition**

Administrators/supervisors and principals must ensure the following is reviewed before the requisition is processed:

#### 1. **Funds Available**

They must check to determine if *funds are available* in their budget to cover the amount of the purchase order. The software will not permit a requisition to be processed if funds are not on the budget line.

#### 2. **Requisition Completion**

They must check to determine that items 1-14 previously noted (Responsibilities of the Originator) have been *properly completed*.

#### 3. **Requisitions** are to be approved online by the appropriate administrator.

#### 4. **Originator Copy**

The originator copy will be mailed by the Business Office to the office of the administrator/supervisor/principal. Please retain for your files.

#### 5. **Receiving Copy**

Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy of the purchase order back to the school or office. If you do not receive the Receiving Copy within two (2) weeks of signing the purchase order, please contact the Business Office.

## SECTION VII PURCHASE ORDER PROCESS

### Responsibilities of Business Office

The Business Administrator/Purchasing Agent or a designee reviews each purchase order. Special attention is given to the following:

1. **Available Funds**—The Requisition system will not permit a requisition to be finalized if there are insufficient funds in the account. If preparing PO, be sure to check for funds availability.
2. **What is being ordered and the cost**--The Purchasing Agent reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds: **This manual reflects a QPA purchasing agent threshold of \$44,000.**

The Quotation Limit	<b>\$ 6,600.00</b>
The Bid Limit	<b>\$44,000.00</b>

3. **Document Check – State Law**  
Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:
  - Affirmative Action Evidence – Contracts \$40,000.00 and over (cumulative)
  - Business Registration Certificate (BRC) – Purchases \$6,000.00 and over
  - Chapter 271 – Political Contribution Disclosure Form (PCD)  
Purchases over \$17,500.00 (cumulative)
  - Iran Financial Disclosure Form
  - IRS W-9 Form
4. **Review of Purchase Order** -- The purchase order is also reviewed for technical aspects such as:
  - a. Account number incorrect;
  - b. Shipping charges added;
  - c. State contract numbers incorrect/missing;
  - d. Vendor address incomplete; and
  - e. Other items as listed in Section A.

Incomplete or improper purchase orders/requisitions will not be processed by software.

## SECTION VII PURCHASE ORDER PROCESS

If the Purchasing Agent is satisfied, he signs the purchase order and/or approves the requisition. The Business Office will then:

- Issue a purchase order number;
- Enter the purchase order in the computer; and
- Mail the purchase order to the vendor.

**The purchase order process, as explained, may take 5 – 10 days to complete. Please plan accordingly.**

5. **Transfer of Funds**--The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds will not be processed by the software

### **Principals/Administrators may request a transfer of funds**

All transfers of funds have to be approved by the Board of Education at a public meeting.

In certain cases, some transfer of funds requests must be sent to the State Department of Education for review. Substantive transfers of money (more than 10% of the budget line item) must be approved by the State. Purchase orders that require a transfer of funds will be mailed to the vendors the day after the State Department of Education approves the transfers.

### **Responsibility of the Vendor**

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a

- |                     |                           |
|---------------------|---------------------------|
| ● Signed Voucher    | ● Invoice                 |
| ● All Packing Slips | ● Receiving Copy (Yellow) |
|                     | ● Signed                  |

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

## **SECTION VII PURCHASE ORDER PROCESS**

### **RECEIPT OF GOODS AND SERVICES**

The originator of the purchase order should follow the following process when receiving materials, goods and services.

#### **1. Receipt of Items Ordered**

It is important that all items received be immediately checked. Please note the following:

- Obtain yellow receiving copy of purchase order and packing slip of items ordered.
- Open boxes and check off items on the receiving copy and the packing slip.
- If all items are enclosed, sign the yellow receiving copy of the purchase order and send it to Accounts Payable.

All yellow receiving copies of purchase orders should be sent as soon as possible to Accounts Payable at the Business Office. Payment cannot be made to a vendor without a signed receiving copy.

#### **2. Problems Encountered with Receipt of Goods**

##### **Back Orders**

Occasionally, items ordered will not be received in the first shipment. This is known as a back order. The packing slip will indicate back order for those particular items. If the order is incomplete because of a back order, do not wait for the next shipment. Please do the following: Note the items you did not receive on your yellow receiving copy of the purchase order.

- Make a copy of yellow receiving copy.
- Send the original yellow receiving copy to Accounts Payable for partial payment.
- Upon receipt of the back order, check off the items on your copy of the yellow receiving copy and send it to Accounts Payable.

##### **Items Missing from Order**

If items are marked on the packing slip as being delivered but are missing from your shipment, please do the following:

- Call the vendor and tell them what was missing.
- Mark the items that are missing on the receiving copy and packing slip.
- Make a copy of your yellow receiving copy and the packing slip.
- Send the original yellow receiving copy to Accounts Payable for partial payment.
- Upon receipt of the missing items, check off the items on your copy of the yellow receiving copy and send it to Accounts Payable.

**Items Damaged/Wrong Item**

If you receive items damaged or the wrong item, please do the following:

- Call the vendor and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the vendor.
- On the yellow receiving copy and packing slip mark the items returned and the reasons for the return. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy to Accounts Payable for partial payment and indicate if you will receive a replacement item or if item is being cancelled.

## **SECTION VII PURCHASE ORDER PROCESS**

- Upon receipt of replacement items, check off the items on your copy of the yellow receiving copy and send it to Accounts Payable.

### **Discontinued Items**

If the items you ordered have been discontinued, please do the following:

- Mark on the yellow receiving copy "discontinued" and forward to Accounts Payable.
- Do not call the vendor for a replacement item. You must complete a new purchase order.

### **Purchase Order Cut-Off Date**

The cut-off date to submit purchase orders for the current school year is determined by the Business Office. Administrators will be notified of the exact date.

### **Purchase Orders for the Next School Year**

Upon acceptance of the budget by the Board of Education, administrators will be notified by the Business Office when to begin preparing requisitions for the new school year. **CAUTION:** Although requisitions can be prepared and the processing initiated, vendors must be notified that payments cannot be made until July of the new year.

### **Training and Assistance**

The Business Office staff is available for assistance. All school personnel involved in the purchasing process are encouraged to attend an annual training session to review the purchasing procedures.

## SECTION VIII- CLASSIFYING PURCHASES

Expenditures of public funds are controlled by law to insure that taxpayers' interests are safeguarded. Therefore, all purchases made with school funds must be classified on the purchase order as one of the following categories:

**“Aggregate” means the sums expended or to be expended for the provision or performance of any goods or services in connection with the same immediate purpose or task, or the furnishing of similar goods or services, during the same contract year.**

### Open Market

The purchase of products and services when the **aggregate cost** during the fiscal year is less than \$6,000.

### Quotes

(\$6,600- \$44,000)

Although public advertisement for bids is not required in all cases, quotations must be solicited for major purchases. The district requires three quotations for all purchases over \$6,600. **Quotations must be in writing.**

**Definition of a valid quote: on letterhead, signed and certified that the individual is authorized to issue quotations.**

After quotations have been solicited, the award of the contract (purchase order) is made on the basis of the lowest responsible quotation received and which quotation is most advantageous to the Board of Education, taking all factors into consideration. If the lowest price quoted is not selected, an explanation of the reason or reasons why the lowest quotation was not awarded is required. The three quotations and explanation (if applicable) must be attached to the purchase order. **Purchases may not intentionally be divided to avoid the requirements.**

### State Contract

The State Purchase Bureau conducts a competitive bidding process and contracts for the furnishing of certain products and services on behalf of State Agencies and local government entities. Contracted pricing lists are disseminated and available on the state website. The school district may select from the vendors on the State list and determine the best price for the specific products or services needed by the district. Only the items included on the State Contract are exempt from local bidding. A vendor may have a State Contract for some items offered and not for others. The State Contract number must be entered on the purchase order.

### Bid and Bid Process

(\$44,000 OR MORE)

[Policy #6320] Only the Business Office can conduct a bid. Every contract for the performance of work or the purchase or lease of materials or supplies not exempted by law will be subject to public bidding whenever the **aggregate value** of such a contract within one fiscal year exceeds the bid threshold established by law. Whenever possible, purchases will be aggregated. The purchase shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids (N.J.S.A. 18A:18A-3.4). The district threshold amount is \$44,000.



## **SECTION VIII - CLASSIFYING PURCHASES**

### **CO-OP**

New Jersey School Districts are permitted to participate in out-of-state contracts/cooperative purchasing networks, as well as State of New Jersey cooperative contracts or local New Jersey cooperative systems registered with the Division of Local Government Services.

Statute authorizes two or more boards of education to enter into agreements for the purchase of supplies, materials or work. The Elmwood Park Board of Education is a member of the Educational Data Services Cooperative Bidding Consortium and other Co-operatives.

### **Professional Services/Professional Consultants**

Although Professional Services, as defined above, do not require competitive bids or quotations, in certain circumstances it is in the best interest of the Board of Education to obtain proposals for any professional service. If proposals are to be obtained, they are to be sealed proposals and follow the district's regular bidding process.

All Professional Service and Consultant contracts must be approved by the Elmwood Park Board of Education at a public meeting.

1. An appropriate resolution must be written for consideration by the Board at a regular public meeting. Submit a request to have a resolution prepared to the Business Office and enclose a written proposal from the consultant outlining the following:
  - Name and address of consultant (no P.O. Box numbers)
  - A description of services to be provided
  - Starting date of service; ending date of service
  - Cost of the service; terms of payment
2. Chapter 271 Political Contribution Disclosure Form (PCD) – It is the responsibility of the administrator/supervisor recommending the contract to provide the Business Office a copy of the vendor's Chapter 271 Political Contribution Disclosure Form.
3. Contracts awarded for professional services that exceed the bid threshold must be advertised in an official newspaper of the Board of Education.
4. No service is to be performed without a properly executed contract and purchase order.

### **Emergency Purchase Contracts**

An emergency is a situation affecting the health or safety of the occupants of school property that requires the immediate delivery of the goods or performance of a service to alleviate the emergency. An actual emergency must exist. An "emergency" is not to be created as a result of inadequate planning, delay, administrative convenience, or failure to take into account construction season.

The following is the process for declaring an emergency:

1. Superintendent of Schools is Notified

The Superintendent must be notified by the employee, supervisor or administrator

## **SECTION VIII- CLASSIFYING PURCHASES**

requesting a declaration of emergency.

**2. Business Administrator/Board Secretary is Notified**

The official in charge of the building facility where the emergency exists must notify the Purchasing Agent of the following:

- a. nature of the emergency
- b. time of the occurrence
- c. need for the performance of a contract

This notice must be submitted in writing to the Purchasing Agent as soon as practicable.

**3. Contract by Purchasing Agent is Awarded**

When the Business Administrator/Board Secretary is satisfied that a bona fide emergency exists, he/she is authorized to award the emergency contract.

**4. Contract Filed with State and County**

The Business Administrator/Board Secretary must file a copy of the contract or agreement with the Bureau of Facility Planning and the Executive County Superintendent within three (3) days after awarding an emergency contract or agreement.

**5. Contract Approved by Board of Education**

The Board of Education must review and approve the emergency purchase at its next public meeting.

## **SECTION IX – PURCHASING**

### **EXPENDITURE CONTROL**

#### **Professional Affiliations/Expense Reimbursement**

##### **Professional Affiliations:**

Payment for approved professional affiliations require all original bills to be attached to the Purchase Order Requests for verification with the account to be charged.

##### **Workshop/Trip Reimbursement:**

1. A request for travel must be submitted to the Curriculum Supervisor, and then forwarded to the Superintendent of School's office, which includes a **Professional Development Day Request Form**, prior to the travel date(s), and at least ten days before a Board meeting. The request shall include supporting documentation and a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses. A requisition with the registration and/or lodging request must be submitted at the same time. Lodging will only be paid at the Office of Budget and Management Circular Federal GSA(General Service Administration) rate and is not permitted for in State travel unless an appropriate waiver is obtained from the State.
2. The Superintendent of Schools or designee shall review and may approve or deny each request for travel expense.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator or designee, to determine if the expenses as outlined in the request are compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget.
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the district Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and expenses not be reimbursed unless adequately substantiated.
5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
  - a. If expenses are in compliance with the guidelines, the Superintendent will include the information on the Board of Education agenda for approval.

## SECTION IX – PURCHASING

- b. If any expenses are not in compliance with the guidelines, the Business Administrator or designee will return the request to the Superintendent of Schools.
  - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval, the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority vote of the Board of Education at a Board meeting.
  7. A report form and all receipts (**no report form, no receipts - no reimbursement**) need to be attached to the voucher. The voucher must be completely filled out, including account numbers to be charged, and must be signed by both the employee and immediate supervisor. All forms are then forwarded to the Board Secretary for review.
  8. For all fees or expenses not covered by the purchase order, the payment shall be made by the school district employee and reimbursed at the conclusion of the travel event.
  9. The purchase order for expenses should not be submitted until the staff member has the cancelled check or a receipt from a credit card.
  10. A duly executed voucher should be submitted early enough to have it included for payment at the next regular Board meeting.
  11. At the time of submission of all expense reimbursements, the staff member must submit a Travel Report which is available on line on the district website, that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.
  12. Board members, officers and designated employees of the School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

### **Fixed Assets**

GAAP reporting requires the district to maintain physical accountability over the assets owned by the district. Fixed assets are assets that are long-term and intended to continue to be held or used, such as land, buildings, machinery, furniture and equipment. Supplies are not fixed assets. Every fixed asset must be identified on the purchase order when it is acquired.

Some federal, state and local laws and regulations, usually in the form of funding programs, present conflicting criteria for distinguishing between supplies and equipment. The following criteria are based on a combination of the most practical guidelines from these sources. Unless otherwise bound by

## **SECTION IX – PURCHASING**

federal, state, or local law, these criteria should be used to determine supply and equipment classifications.

### **Equipment Items**

An equipment item is any instrument, machine, apparatus or set of articles which meets all the following criteria:

1. It retains its original shape, appearance, and character with use.
2. It does not lose its identify through fabrication or incorporation into a different or more complex unit or substance.
3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.
5. The item costs more than \$2,000.

### **Supply Items**

Supply items are NOT fixed assets. Supplies are funded by current revenue sources and recorded in the Current Expense subfund [Fund 11].

### **Donated Equipment**

Donations of tangible personal property valued greater than \$2,000 must be recorded at the property's fair market value.

### **Educational Data Services Ordering Process**

Educational Data Services has established an ordering process for teachers placing their annual order for classroom supplies. This process is used for major orders only. It must be followed precisely to insure supplies are in the classroom at the opening of school in September.

### **Copying Equipment and Supplies Ordering Process**

Copying is a major expense for the School District. Employees are encouraged to seek measures to reduce cost in this area by economizing usage whenever possible.

It is important that the Administrators monitor copier usage to insure their budget amounts are not exceeded.

## **SECTION X – FACILITIES**

### **ADMINISTRATION OF WORK, HEALTH AND SAFETY**

#### **Purpose**

The Board of Education recognizes that adequate facilities must be provided to all students and that it must maintain all buildings so that students have a safe and healthy environment in which to learn.

#### **Procedure**

##### **Planning for Alterations and Remodeling**

- The principal is to communicate in writing to the Business Administrator/Board Secretary requests for any major repairs or alterations.
- After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the Business Administrator/Board Secretary or his designee will be instructed to prepare the proper documentation to submit to the Executive County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

##### **Maintenance and Repair of Equipment**

- The District holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, HVAC, public address systems, gym door repairs and roof repairs, etc.
- The Maintenance Department is prepared to carry out some minor renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

##### **Pest Control**

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Department if this service is needed.

##### **Recycling**

- Materials such as newspaper, glass containers, aluminum cans, office paper and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings.
- Refuse Collection Services
- Trash collection is provided by contract and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis.

##### **Right to Know**

- The district will maintain up to date Right to Know logs and ensure that all employees are provided training.
- Retraining will also be provided during Professional Development days as required.

## **SECTION X – FACILITIES**

### Safety/Accident Reporting

- All accidents should be reported to the Business Office. Following review by the Human Resources, an accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

### Asbestos Management

- The district shall maintain its AHERA management plan and insure that it is updated every three years.

### Fire Alarm Systems

- The district shall ensure that annual inspections are performed on the fire alarm system.

### Boilers

- The district will ensure that all boilers are inspected annually.
- The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied.

### Safety Inspections

- The district will ensure that all health and safety inspections are done on a regular basis, in accordance with the NJ Department of Education evaluation of school buildings checklist.

### Long Range Facility Plan

- The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education.

### Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building.

### Lead Water Testing

As per NJAC 6A:26-1.2 and 12.4 the district will comply with all requirements regarding lead water sampling and testing and the submission of all statements of assurance to NJDOE as required.

### Carbon Monoxide Detectors

Are installed in all district schools as per state guidelines.

## **SECTION X – FACILITIES**

### **MAINTENANCE AND REPAIR SCHEDULING AND ACCOUNTING**

#### **Purpose**

To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

#### **Procedure**

Whenever a school district employee wants to request a repair from the Maintenance Department into the software package. It should be generated by the person making the request. Custodians or designee are encouraged to enter their request directly into the web-based work order. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6-9.

#### **Prioritization**

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
  - 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
  - 2. Within three days, the superintendent shall inform the Executive County Superintendent of the nature of the emergency and the estimated needs to respond to it.
  - 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
  - 4. The contract shall only cover the necessary tasks to alleviate the emergency.
- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken handrails, steps, etc.
- C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters in winter, boiler repair, and any issue affecting the delivery of instruction.
- D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a leaky faucet or light ballast out. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.



## **SECTION X – FACILITIES**

- E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf or cosmetic improvements.
- F. Scheduled – Preventive maintenance.

Within each priority category, work orders should be completed in chronological order. The Director of Facilities may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.

### Close Out Procedures

The Director of Facilities, shall review all completed work orders to insure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

### Contracted Services

When a work order requires the hiring of an outside contractor, it will be assigned by the Director of Facilities.

### Planning

During the budget year, the Director of Facilities shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

- A. Productivity of staff as a whole and individually.
- B. Variations between estimated and actual labor and material costs.
- C. Unusual trends for like projects.
- D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
- E. Other factors that will improve productivity and efficiency.

The results of the analysis will be presented to the Business Administrator/Board Secretary.

## **SECTION XI – SECURITY**

### **SECURITY**

The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment.

#### **Procedure:**

##### **Buildings and Grounds Security**

- All staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during arrival times only.
- Staff members shall not prop doors open for any reason.
- In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

##### **ID Badges**

- All employees shall wear district issued identification badges when school is in session.
- All visitors in the building shall wear identification badges issued by the main office.

##### **Visitors/Deliveries**

- All visitors during the school day will be permitted access to the building through the main school office.
- Outside deliveries shall be accepted only at the main school office.
- Deliveries to loading area shall be permitted only after the driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

##### **Building Keys**

- Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on the teachers' last day of school in June.

##### **Parking Areas**

- Drivers (and staff) are required to obtain and display parking permits on vehicles.
- Staff members shall park in areas designated for staff (or in assigned parking spots).

## **SECTION XII – EMERGENCY PREPAREDNESS**

### **EMERGENCY PREPAREDNESS**

To provide the district staff with a reference document and to provide the administration with detailed information to use in the event of an unforeseen crisis.

#### **Procedure**

1. The administration has a detailed Emergency Management Crisis Response Plan (N.J.A.C. 6A:16-5.1 et. seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crisis, including but not limited to:
  - a. Bomb threats
  - b. Fire
  - c. Intruder with a weapon
  - d. Weather
  - e. Earthquakes
  - f. Intruder/Fights
  - g. Shooting
  - h. Sexual battery
  - i. Public Health Emergencies
  - j. Other as identified
3. The administration has a plan in the event of a pandemic. The plan shall include the following areas:
  - a. Planning and Coordination
  - b. Continuity of Learning and Core Operations
  - c. Infection Control Policies and Procedures
  - d. Communications Planning
4. The administration has a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually by the director of Public Safety.

## **SECTION XIII – RISK MANAGEMENT**

### **LOSS CONTROL**

#### **Staff Injuries**

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

All incidents/accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury, an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/supervisor and fill out the needed paperwork in following up with the insurance carrier and if needed fill out a Workers' Compensation Form.

The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, it must be approved by the School Workers' Compensation physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the Business Office. The employee should instruct the hospital, doctor or pharmacy to forward all bills to the Business Office (Worker's Compensation Claims). Employee is not to use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills and can lead to non-payment of the workers compensation claim.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work form.

#### **Litigation/Liability**

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator/Board Secretary immediately. Upon receipt of the notice, the Business Administrator/Board Secretary will notify the insurance carrier.

#### **Injuries to Visitors on the Premises**

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator/Board Secretary will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student. When an injury occurs call the **Business Office** for more information.

### **RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT**

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination form the Workers' Compensation Insurance Carrier or a Workers' Compensation Court, that these days are designated as Workers' Compensation Days, the

## **SECTION XIII – RISK MANAGEMENT**

employee's attendance record will be adjusted accordingly.

### **PERSONAL ITEMS**

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.
2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

## **SECTION XIV – TRANSPORTATION**

### **TRANSPORTATION**

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.

The Board of Education provides busing throughout the district, which is based on New Jersey Law. In order to qualify for busing the minimum mileage requirements from home to school, portal to portal, via the shortest walking distance, for all private and non-private schools be as listed below:

1. Kindergarten through grade eight students who live beyond two miles from the school
2. High School students who live beyond two and one-half miles from the high school.

Pupil transportation arrangements shall be part of the registration process and the Transportation Coordinator shall be assigned the responsibility of ascertaining the qualification of new pupils as far as being eligible or ineligible for transportation.

#### **New Students**

- School principal's office shall notify the Business Analyst of registration of new students.
- The Business Analyst will assign bus and stop number to new student.
- The Business Analyst will communicate the bus stop information back to the school office and to the bus driver/contractor

#### **Students Leaving District**

- School principal's office shall notify the transportation department when a student withdraws from the district.

#### **Contracted Bus Services (if applicable)**

- Bus services provided by outside contractors will be coordinated by the Business Analyst and in accordance with NJ Public Contracts Law.
- Special education in and out of district.

#### **Non-Public/Aid-in-Lieu**

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The non-public school shall supply completed Applications for Non-Public Transportation forms to the Business Analyst for review and processing.
- The Business Analyst shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and non-public school administrators of the determination for each application by August 1<sup>st</sup>.
- The Business Analyst shall prepare the Non-public School Transportation Summary form and submit it to the non-public school administrators in January and May for certification of each.

## **SECTION XIV – TRANSPORTATION**

- The Non-public Transportation Summary form is created by the Business Analyst in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

### **DRTRS**

- The annual District Report of Transported Resident Students will be completed by the Business Analyst and submitted within the State set timeframe.

### **Special Education Transportation**

- The process of providing transportation for special education students is as follows: the case manager for the special needs student determines if he/she requires transportation. They will send a form to the transportation office with all pertinent information. After reviewing, the form is then sent to South Bergen Jointure, who is currently serving as the Coordinating Transportation Services Agency (CTSA). They will provide transportation through contracts with various pupil transportation contractors. This applies to special education students going to either in-district or out-of-district placements.

### **Safety**

- The Business Analyst and CTSA shall insure that all school bus drivers and school bus aides are properly trained for the functions for their position.
- The Business Analyst and CTSA shall insure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A. 18A:39-17, 18, 19, and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Business Analyst and CTSA shall insure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Business Analyst will file the Annual Certification of School Bus Drivers Report with the County Department of Education.
- Random drug and alcohol testing of bus drivers shall be conducted in accordance with applicable regulations.

### **Bus Accidents**

- In the event of a bus accident, the driver shall notify police via cell phone or radio and request that they notify the CTSA and Business Analyst or Superintendent of Schools.
- The driver shall contact the Business Analyst and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Business Analyst shall notify the Business Administrator/Board Secretary, Building Principal and School Nurse of the accident.
- The Business Analyst shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

## **SECTION XIV – TRANSPORTATION**

### **VEHICLE TRACKING, MAINTENANCE AND ACCOUNTING**

For the management, control and regulatory supervision of school district vehicles.

#### **Procedure**

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
  - a. The vehicle make, model and year;
  - b. The vehicle identification numbers (VIN);
  - c. The original purchase price;
  - d. The date purchased;
  - e. The license plate number;
  - f. The person assigned or the pool if not individually assigned;
  - g. The driver license number of the person assigned and the expiration date;
  - h. The insurer and policy number of person assigned, and
  - i. The usage category such as regulatory business, maintenance, security or pupil transportation.
2. A driving record of the operators of the district vehicles including:
  - a. The name of the driver;
  - b. The driver license number and expiration date;
  - c. The insurer policy number of person assigned;
  - d. Motor vehicle code violations;
  - e. Incidents of improper or non-business usage;
  - f. Accidents, and
  - g. Other relevant information.
3. A record of maintenance, repair and body work for each district vehicle including:
  - a. The vehicle make, model and year;
  - b. The vehicle identification number (VIN);
  - c. The original purchase price;
  - d. The date purchased;
  - e. The license plate number;
  - f. The usage category such as regular business, maintenance, security or pupil transportation;
  - g. The manufacturer's routine maintenance schedule;
  - h. The category of work performed;
  - i. The mileage on the date work was performed, and
  - j. The cost of the work performed.

### **DISTRICT VEHICLE ASSIGNMENT**

#### **Purpose**

To insure compliance for the assignment of district vehicles for the conduct of official district business, if the district owns/purchases their own vehicles/buses in the future.



## **SECTION XIV – TRANSPORTATION**

### Procedure

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will insure compliance.
2. School district vehicle assignment and use shall be in compliance with N.J.A.C. 6A:23A-6.12 and in accordance with OMB Circular 08-16-ADM or any superseding circulars. The Board of Education, upon the recommendation of the Superintendent, may authorize, at its discretion, by an affirmative vote of the Board's full membership, the lease, lease-purchase, or purchase and assignment of school district vehicles for the conduct of official school district business.
3. The vehicles may be assigned either to individuals or to units within the school district for pool use according to classifications as outlined in N.J.A.C. 6A:23A-6.12(b). No individual assignment shall be made for the primary purpose of commuting. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
4. A school district vehicle shall only be used for business purposes and incidental and reasonable personal use of a school vehicle is prohibited without the approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
5. The school district board shall insure that an employee, such as the Business Administrator/Board Secretary, insurance or risk management staff member, Facilities Director or other appropriate employee is assigned the functions of district vehicle coordinator.
6. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
7. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
8. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
9. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the employee assigned to file insurance claims.
10. No physical alterations shall be made to a vehicle without prior board approval.
11. Drivers of district vehicles shall possess and maintain a valid drivers' license and personal automobile insurance to operate a vehicle in New Jersey.
12. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

## **SECTION XIV – TRANSPORTATION**

13. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
14. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to the operation of district vehicles.
15. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the district staff member responsible for making insurance claims.
16. Police shall be immediately notified of an accident by the driver or his/her supervisor, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
17. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
  - a. Frequent and flagrant violation of traffic laws;
  - b. Operation of a vehicle which the police or insurance company determined was the cause of the accident;
  - c. Use of a vehicle for unauthorized use whether personal used, business use, or commuting;
  - d. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
  - e. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
  - f. Use of a district vehicle by an unauthorized individual while assigned to an employee;
  - g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
  - h. Use of radar detectors in district vehicles;
  - i. Failure to maintain a valid drivers' license.
18. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

## **SECTION XV – FOOD SERVICE**

### **PROCEDURES**

The Board of Education recognizes the importance of good nutrition to each pupil's educational performance and directs that needy pupils be provided with lunch and breakfast at reduced rates or free of charge.

#### **Direct Certification**

- Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child's lunch status before school even begins. In these instances, no lunch applications need to be filled out.

#### **New Students**

- Upon registration, new students are given applications for free and reduced meals.

#### **Free and Reduced Meal Application**

- The District Lunch Coordinator provides applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students in the opening day packets and then returned to school upon completion. Completed applications are then forwarded to the District Lunch Coordinator.

#### **Determining Eligibility for Free and Reduced Lunch**

- The District Lunch Coordinator determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the central office as required by the State.

#### **Master Eligibility List**

- A master eligibility list must be completed and is maintained by District Lunch Coordinator. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school by the District Lunch Coordinator at the board office as well as district-wide as required per regulations.

#### **Civil Rights Compliance**

- Per regulation, a Civil Rights Compliance is completed each year. Using the October 15<sup>th</sup> student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

## **SECTION XV – FOOD SERVICE**

### **Bidding**

- Food items are subject to the bidding requirements of the New Jersey State Contract Law. The Food Service Management Company contract will be renewed and/or re-bid in accordance with applicable law.

### **Daily Deposits**

- Deposits are prepared daily, by school and reconciled by food service management company personnel. They are then put into a locked bank bag and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel.

### **Setting Prices**

- Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds.

### **Commodities**

- The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.

## **SECTION XVI - TECHNOLOGY**

The district develops a 3-year technology plan as part of its curriculum. The district vision as stated in the plan is as follows:

### **DISTRICT VISION**

We are a community dedicated to creating an educational environment where students are empowered to exceed their potential as digital learners through a challenging, innovative, and interdisciplinary curriculum. We must provide technology rich learning environments in order to prepare our students to become creative thinkers, global citizens, and productive users of technology in an evolving society.

With this plan as its foundation the Elmwood Park BOE has implemented the following procedures and or controls for technology.

### **SECURITY OVER DATA - PASSWORDS AND USER ACCOUNTS**

**Purpose:** In order to ensure the overall performance of the district via its technology systems and data.

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
  - a. Users should be reminded not to share or write down passwords
  - b. Passwords should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.
  - c. Passwords for network access should be forced to be changed periodically.
  - d. Passwords for applications should be changed periodically.
  - e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
  - f. Passwords should not be repeated for network access and application access, particularly the student information system.
  
2. User accounts should not be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
  - a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
  - b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
  - c. Access to district wide public folders should be restricted based on user role.

## SECTION XVI - TECHNOLOGY

### SYSTEMS SOFTWARE AND APPLICATIONS AUTHORIZED FOR USE IN THE DISTRICT.

**Purpose:** The number, type and scope of individual applications should be monitored to maximize the efficiency of the technology while not creating an overly complex environment.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
  - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
  - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
  - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
  - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. For existing applications and systems software, a listing should be created and maintained and submitted by the Technology Department for periodic review by central administration. The list should include:
  - a. Hardware utilized, including name of server or location of software or application
  - b. Summarized description of user
  - c. Number of users
  - d. Licensing information, including expiry dates
  - e. Application owner responsible for user authorities
  - f. Date of original purchase and dates of updated purchases
  - g. Version information
  - h. Vendor contract information

### PROTECT THE DISTRICT'S NETWORK FROM INTERNET DANGERS

**Purpose:** The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network

## SECTION XVI - TECHNOLOGY

3. The district utilizes an external firewall to prevent access from unauthorized sources.
  - a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the "DMZ," or that portion of the network where there is limited trust.
  - b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.
  - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network.

### PROTECT THE DISTRICT'S NETWORK FROM INTERNAL DANGERS

**Purpose:** Create procedures that prevent unauthorized use from within the district

1. The district utilizes "Lock Out," where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all application.
4. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

### ELECTRONIC COMMUNICATION ARCHIVAL

**Purpose:** Store electronic communications made within district

1. District will employ cloud-based solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages.
3. Email archival system access will be restricted to secure district personnel.
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging communications.

## SECTION XVI - TECHNOLOGY

### WEB CONTENT FILTERING AND SUPERVISION

**Purpose:** To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. Using a hardware or software “proxy” solution, the district will put into place a method to filter web sites containing content that is against the district’s acceptable use policy.
2. “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certifications.
3. District will develop a system to log attempts at blocked web sites
4. Technology staff will conduct regular maintenance of the “proxy” filter.

### NETWORK STORAGE AVAILABILITY

**Purpose:** To provide users with a secure area on the network to store files

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
  - a. Network administrators will create space limitations so as to not exceed the capacity of the server space.
  - b. Users of the network storage system will agree to store content that is in agreement with the district’s acceptable use policy.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

### MAINTENANCE AND COMPUTER WORK ORDER SYSTEM

**Purpose:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the electronic work order system must be followed. Work orders may be generated by the teachers or other school personnel. The program will ask for specific information regarding the exact location and the extent of the work. Teachers and other school personnel may also email the help desk at [helpdesk@epps.org](mailto:helpdesk@epps.org) for technical assistance.



**STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS  
BUSINESS OFFICE - EMPLOYEE DUTIES**

**LIST OF DUTIES BY EMPLOYEES**

	Asst. BA/Acct.	Bus Admin	Treasurer	AP/Ast. Staff Acct.	Payroll/Bkkper	Chief School Admin.	BA Secretary	Princ./Dept. Heads	BOE	BOE Pres.	H.R.	Business Analyst
<b><u>ACCOUNTING</u></b>												
Open new cycle	✓											
Set System Date	✓											
Cash Flow Projection	✓											
System Settings/Status	✓											
Billing	✓											
Budget-Account Number Edit		✓										
Budget-Appropriation Transfer		✓										
Budget-Disbursement Adjustment	✓											
Expense Account Entry	✓											
Budget Projection Entry Edit						✓						
Budget Projection Build or Refresh Account		✓										
Budget Projection Import Data						✓						
Budget Projection Analysis		✓										
EOY Rollover	✓			✓								
General Ledger	✓											
Monthly Review for Overexpenditures		✓										
P.O. Process (entering, copying)	✓			✓								
P.O. Process (deleting, changing, override)	✓			✓								
<b><u>EXPENDITURES CYCLE</u></b>												
Purchase Orders Approved by		✓			✓							
Receiving Records Prepared by				✓								
Vendors' Invoices Approved by		✓										
Purchase Journal Prepared by - N/A				✓								
Perpetual Inventory Records Kept by - N/A		✓										

**STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS  
BUSINESS OFFICE - EMPLOYEE DUTIES**

	Asst. BA/Acct.	Bus Admin	Treasurer	AP/Ast. Staff Acct.	Payroll/Bk/keeper	Chief School Admin.	BA Secretary	Princ./Dept. Heads	BOE	BOE Pres.	H.R.	Business Analyst
<b>EXPENDITURES CYCLE (CONTINUED)</b>												
Physical Custody of Inventory by	✓											
Payments Processed by			✓									
<b>PAYROLL CYCLE</b>												
Additions to Payroll Authorized by					✓		✓			✓		
Pay Rate Authorized by					✓		✓					
Termination Authorized by					✓							
Time Approved by	✓											
Payrolls Computed by					✓							
Payroll Checks Prepared by					✓							
Payroll Records Prepared by					✓							
Payroll Checks Signed by	✓	✓							✓			
Cash Payroll Envelopes Prepared by					✓							
Payroll Distributed by					✓							
Payroll Bank Account Reconciled by			✓									
General Ledger Prepared by	✓											
Assignments Authorized by						✓						
Leave of Absences Authorized by						✓						
Employee Certifications Checked by				✓								
To Add an Employee Authorization										✓		
Access to Employee Records										✓		
Creation of Job Titles, Salary Guides										✓		
Attendance Input/Edit Control						✓				✓		
End of Year Roll Over	✓									✓		

**STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS  
BUSINESS OFFICE - EMPLOYEE DUTIES**

	Asst. BA/Acct.	Bus Admin	Treasurer	AP/Ast. Staff Acct.	Payroll/Bk/keeper	Chief School Admin.	BA Secretary	Princ./Dept. Heads	BOE	BOE Pres.	H.R.	Business Analyst
<b><u>POSITION CONTROL</u></b>												
Creation of Position Numbers (initialization of use)										✓		
Assignment of Position Control Numbers										✓		
<b><u>PERSONNEL</u></b>												
UPC Number is attached to individual employee										✓		
History Reflects Salary, Stipend, Longevity, etc.				✓								
Position Fill Date is Completed				✓								
Certifications are Appropriate to Position held					✓					✓		
Benefit Information by Individual is in history										✓		
<b><u>MISCELLANEOUS</u></b>												
Minutes/Agenda							✓					
Use of Facilities							✓					
Transportation											✓	
Vendor Contracts											✓	
Extra Ordinary Aid/ASSA							✓				✓	
Food Service							✓			✓	✓	