



Internal Control Manual

Revised June 20, 2023

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Introduction

The purpose of these Internal Controls is to ensure that adequate controls exist in the areas of purchasing, cash management, investments, payroll, personnel, fixed assets, and other business areas included herein.

The primary goal of the Business Department is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices (GAAP).

With White Settlement ISD being a smaller school district, the Business Department staff may perform multiple roles. At times, due to an unusual increase in workload and/or staffing issues, some tasks may be shared, or some personnel may assist in tasks outside of their typical job duties. However, the White Settlement ISD Business Department Staff shall maintain a separation of duties to ensure adequate controls at all times.

Business Department Staff

Kim Alexander	Director of Business
Janette Owens	Director of Bonds and Financial Transparency
Heidi Monsees	Assistant Director of Business
Nancy Rodriguez	Director's Secretary/Purchasing Coordinator
Lisa Hoover	Payroll Coordinator
Alyssa Thompson	Benefits Coordinator
Debra Burnett	Accountant
Tina Hardin	Activity Fund Accountant
Dionna Sanders	Accounts Payable
Janet Poyfair	PEIMS Coordinator
Amy Moore	Assistant PEIMS/Business Office Support

All Business Department staff is expected to comply with the Code of Ethics and Standard Practices for the Texas Educators (Board Policy DH), the White Settlement ISD Code of Conduct (Employee Handbook), and the Confidentiality of Use of Information Agreement.

Business Department Deadlines

Business Office and Payroll deadlines will be posted on the Business Department page of the District Website every year. This list of daily, weekly, monthly, and/or yearly deadlines has been established to ensure that we receive documents on a consistent and timely basis.

- Each Business Department staff member shall monitor the required documents applicable to their position, to confirm they are submitted by the established deadlines.
- If a campus/department fails to meet a deadline, an email shall be sent to the originator of

the document as a reminder, within 5 business days of the missed deadline.

- If the respective campus/department does not submit the document(s) within 10 business days of the deadline, the Director of Business shall be notified via email.

Accounting Functions

General Information

- Changes to the general ledger shall be posted in the month changes occur.
- The Director of Business shall review and approve any PEIMS submissions with budget and actual expenditure data.

Journal Entries

- The Director of Business approves all journal entries.
 - The Activity Fund Accountant posts journal entries for the Activity Fund.
 - The Accountant posts journal entries for all other funds.
- A binder is maintained with journal entries and backup documentation, organized by month and journal entry number.
- Journal entries are numbered using the month/year/# of entry.
 - Example: the 4th entry posted in January 2018, would be journal entry number 011804

Budget Amendments

- All budget amendments must be approved by the Board of Trustees.
- The Director of Business will prepare a budget amendment worksheet for the accountant.
- The Accountant will post the budget amendment to the general ledger, after Board approval.
- If the purpose of a budget amendment is to transfer funds from one budget code to another, there may be times when the entry is posted prior to board approval.
 - This is to prevent funds from being encumbered for other purposes before the next board meeting.
 - These funds must never be encumbered or expended prior to the board's approval of the budget amendment.

Budget Transfers

- Budget amendments are only allowed within the same fund and/or function.
 - Transfers between different funds and/or functions require a budget amendment and must be approved by the Board of Trustees.
- Budget transfers are allowed in whole dollar amounts only.

- Budget transfers are submitted in Skyward, by campus/department personnel to the Director of Business.
 - After approval by the Director of Business, the transfer will be posted to the general ledger.

Bank Reconciliations

- All bank statements shall be reconciled by the 10th of each month.
- The Director of Business, or designee, shall reconcile the Accounts Payable, Payroll Clearing, and General Fund Accounts with the assistance of the Accountant.
 - The Director of Business will review reconciliations completed by a designee.
- The Accountant will reconcile the Workers Comp and Debt Service accounts.
 - The Director of Business will review the reconciliations.
- The Activity Funds Accountant shall reconcile the Activity Funds accounts.
 - The Director of Business will review the reconciliations.
- Reconciling items should be investigated and resolved within a reasonable time.
- Outstanding checks shall be monitored to ensure they clear the bank within three months.
 - If a check is still outstanding after three months, the Accountant will contact the payee to determine whether the check should be reissued.
 - The Accountant will request a stop payment on all checks that will be reissued.
- For audit purposes, all approved bank reconciliations and supporting documents shall be kept in a binder, organized by bank account.

End of Month Procedures

The Director of Business, Accountant, and Activity Funds Accountant will complete the following End-of-Month (EOM) process within 15 days following the last day of each month, or earlier depending upon work schedules or holidays.

- The Accountant will reconcile bank accounts and verify all activity for the month is posted, including:
 - Cash receipts
 - Journal entries
 - Teacher Retirement System general journal entry
 - Payroll activity, including benefits
 - Disbursement activity
 - Investment Account activity
 - Budget Amendments
 - Workers Comp payments
- The Director of Business will review the following reports for completeness and accuracy:
 - Cash receipts journal
 - Check Register

- Outstanding Purchase orders (encumbrances journal)
- Summary general ledgers
- The Director of Business, or designee, will prepare the following monthly reports for the Board of Trustee meetings:
 - Cash Balances
 - Budget Analysis
 - Taxes Collected
 - Investment Report
 - Revenue & Expenditures Report – Funds 181, 198, 199, 240, & 511
 - Check Register
- The Director of Business will ensure all board reports are on the board agenda.
- By the 15th of each month, the Director of Business will provide the Assistant Superintendent of Finance and Operations with a digital and hard copy of the Tax Revenue Report, Investment Report, and Budget Analysis.
- The Director of Business will review the Activity Fund balances statement, bank reconciliation, and journal entries posted.
- The Activity Funds Accountant will prepare the sales tax report for review and approval by the Director of Business.
 - Once reviewed and approved by the Director of Business, the Activity Funds Accountant will submit the report to the State of Texas.
- After all reconciliations are complete, the Accountant will close the month to prevent any further transactions from being backdated and changing the balances previously verified.
- The Director of Business will meet with the Assistant Superintendent of Finance and Operations to discuss Board reports and budget status.

Accounts Payable

General Instructions

- Accounts payable checks are processed weekly and should be released by Friday morning, or earlier depending upon work schedules or holidays.
- All invoices shall be sent to the business office directly from the vendor.
 - Invoices shall not be sent to campuses, teachers, or other district staff.
- Invoices should be emailed to wsisdinvoices@wsisd.net.
- The Purchasing Coordinator is the control point for all invoices.
 - Invoices that are emailed shall be printed, date stamped, and reviewed for purchase order number.
 - Invoices that come by regular mail shall be date stamped and reviewed for purchase order number.
 - If an invoice does not have a purchase order number, the Purchasing Coordinator will investigate and resolve.

Invoices and Vendor Payments

Invoices and vendor payments for Activity Funds are entered and processed by the Activity Funds Accountant. Invoices and vendor payments for all other funds are entered and processed by the Accounts Payable Clerk. The term ‘accounts payable’ is used to indicate the functions of both the Activity Funds Accountant and the Accounts Payable Clerk if not specified.

- Accounts payable shall verify that all check transactions meet the following guidelines:
 - A 3-way match exists (PO, invoice, and receiving)
 - Proof of receiving – electronic signature through receiving system in Skyward.
 - All items have been received and/or cancelled.
 - Partial payment, if allowed, is recorded, and/or tracked.
 - The “reason” or “description” on the payment is appropriate for the expense.
 - Liquidated amount matches the amount paid.
 - The remaining liquidation is reversed during the final payment.
 - Invoice # entered correctly.
 - Invoice date is after the PO approval date.
 - Vendor remittance address is correct.
 - Account code(s) matches the purchase order.
 - Sales tax is not included on invoice.
 - Due date has not passed.
 - Discounts, if any, have been taken.
 - Credits, if any, have been taken.
 - Late fees, interest charges, etc. have not been charged unless they have been researched and are valid.
 - Invoices for all contracted services include details regarding the service provided and the date(s) of service.
 - All required documentation for disbursement is attached to pink copy of disbursement.
- All invoices shall be entered separately into the finance system by accounts payable, and will include the invoice number, amount, and date.
- The Director of Business shall be notified if an invoice deviates substantially from the normal amount.
- Statements cannot be used in lieu of an invoice for payment purposes.
 - Invoices are reconciled to statements for vendors that are utilized multiple times per month (Walmart, Sam’s, Amazon, Home Depot, etc.), assuming the vendor issues statements.
- Statements from vendors shall be reconciled with invoices and check payments.
 - Discrepancies should be researched and resolved.
 - Reconciled statements should be included with payment documentation.
- If an invoice is received but there is no receiving record for the PO in Skyward, accounts payable shall contact the campus/department to research.
 - If the products/services have been delivered, the originator of the PO will need to

- receive the items in Skyward.
 - If the products/services have not been delivered, the originator of the PO shall contact the vendor.
- Accounts payable shall print all approved check requests each week.
 - The supporting documents for the check requests must either be attached to the check request or sent to the appropriate party separately.
 - Checks without required documentation will not be processed.
- If a discount is offered by the vendor for early payment, the payment should be processed within the allotted time if the goods have been received and their receipt has been verified by the originating campus or department.
- If any discrepancy is found, the campus/department or vendor shall be notified to reconcile the difference(s) within 10 days of discovering the issue.
- Any invoices that exceed the purchase order amount by the lesser of 10% or \$100 (excluding freight charges) may be entered into the finance system for payment without authorization from the Director of Business, if funds are available.
 - The campus/department must submit an additional purchase order if an invoice exceeds the original purchase order by more than the allowable amount.
- Recurring invoices such as utilities, monthly rentals, payroll deductions, etc. should be entered into the finance system for payment as noted below:
 - Utilities – The Director of Maintenance shall review and approve bills that are unusual in amount. No purchase order is required for normal monthly utility bills.
 - Telephone and Technology charges – The Director of Technology shall approve purchase orders and/or invoices.
 - Copier print charges – The Purchasing Coordinator shall prepare a purchase order for all overage print charges.
- All petty cash reimbursement requests shall be submitted on a purchase order.
- All travel reimbursements shall be submitted through the Laserfiche Expense Reimbursement form.
- All check payments should be posted to the general ledger at the time the checks are printed.
- Accounts payable shall reconcile the bank credit card statement to the receipts and process the payment by the due date.
- Checks shall not be issued to “Cash” or “Bearer” except in very limited circumstances, and only with prior approval.
- All check stock shall be maintained in a locked filing cabinet and shall be inventoried regularly.
 - Restock orders shall be placed when less than two months’ supply is on hand.
- Periodically during the year accounts payable shall review open purchase orders and communicate with campus secretaries/department secretaries about any purchase orders that have been open for three months or more.
- At the fiscal year-end, accounts payable shall review the list of outstanding purchase orders and run a report of purchase orders that need to be carried over into the next fiscal year.
- All purchase order encumbrances should be reduced and /or liquidated once items/services are received and invoices have been paid.

- Interest shall not be paid on any invoices unless the payment is “overdue” as defined by state law.
 - The interest paid shall not exceed the sum of 1% and the Wall Street Prime Rate.
 - The interest due, if any, shall be paid from local (non-state or non-federal) funds when the invoice is paid.
- If an invoice is disputed, it must be disputed in writing no later than 15 days after the receipt of the invoice (state law maximum is 21 days).

Review, Approval, and Signature

- The Director of Business, or designee, shall review and initial all check payments.
- All check payments exceeding \$50,000 shall also be reviewed and initialed by the Assistant Superintendent of Finance and Operations.
- The Assistant Superintendent of Finance and Operations will review and approve all construction payments to general contractors before the payment is processed.
- Accounts payable should use the Skyward signature application to electronically endorse all checks.
- Signature plates shall be maintained by the Purchasing Coordinator.
- The Technology Department will load the signature file into Skyward when changes occur to the signatories.
- The Business Department will notify the bank when signatures and/or signatories change.
- Accounts payable shall give the Accountant all reports of payments processed, and the Accountant shall process all positive pay files, bank transfers, and ACH payments through the district bank accounts.
- All paid check documentation shall be scanned into Laserfiche for records retention purposes.

Returns and Partial Shipments

- All returned items should be coordinated by the campus/department that placed the order.
- The campus/department shall notify the accounts payable department of returned goods.
- Payment for returned purchases should be withheld from the vendor until the replacement item(s) is received and is acceptable to the district.
- If the vendor has already received payment, and replacement items are not received within a 60-day period, a written demand for a refund should be issued to the vendor by the accounts payable clerk.
- Partial shipments should be monitored to ensure that the full shipment is received within a reasonable amount of time.

Compliance with State Law

- All payments shall be made in accordance with state law (Gov’t Code 2251) within 30 days

of the later of the following:

- The date the district received the goods
- The date the vendor performed the service
- The date the contract was completed, or
- The date the district received the invoices for the goods or services.

Accounts Receivable

- The Accountant shall track all monies owed to the district (receivables), keeping a list of all accounts receivable that includes the date of the transaction, payee, amount, and due date.
- Receivables that are known and measurable shall be posted to the general ledger by the Accountant at year end.
- Funds due from one district fund to another shall be posted to the appropriate fund and account code as noted below:
 - Due from General Fund 1261
 - Due from Special Revenue Fund 1262
 - Due from Capital Projects Fund 1264
 - Due from Student Activity Fund 1267
- Funds due to the district from other sources shall be posted to the appropriate fund and account as noted below:
 - Due from State 1241
 - Due from Federal 1242
 - Due from Other Governments 1243
 - Due from others (parents, vendors) 1290
- The Accountant shall create invoices to seek payment or reimbursement from a vendor or other source.
- The Facilities Coordinator creates invoices for facility usage.
 - Copies of these invoices will be supplied to the Accountant.
 - The Accountant shall keep an accounts receivable file open until the collection is complete.
 - The Accountant will communicate with the Facilities Coordinator when collection occurs or when invoices are not paid within 30 days.
- At the end of the fiscal year (June 30th), the Accountant shall prepare a report of all accounts receivable and submit it to the Director of Business.
 - All amounts owed to the district shall be reconciled between the general ledger and the outstanding accounts receivable as noted above.

Budget Process

- Every February, the Director of Business shall prepare the campus allocations based on average student enrollment during the current school year (average of snapshot date and

January 31st).

- To generate an estimate of revenue for the next fiscal year, the Assistant Superintendent of Finance and Operations and the Director of Business shall determine:
 - the estimated taxable property values for the property tax revenue
 - the average daily attendance (ADA) for state revenue, and
 - the tax collection percentage
- In February or early March each year, the Assistant Superintendent of Finance and Operations and the Director of Business will hold Budget Planning Meetings with any Campus and/or Department staff having budget control.
 - Current year expenditures are reviewed and requests to establish funding for the upcoming fiscal year are considered.
 - A districtwide “Wants and Needs” list is developed using input from the Budget Planning Meetings.
- The Director of Business prepares and distributes budget worksheets for campus/department administration to use for non-payroll budget input.
 - Campus/department administration will prepare and present their non-payroll budget worksheets to the Director of Business by March 31st.
- The Certification Officer enters the personnel pay into Skyward and prints reports for salary expenditures.
 - The Director of Business will use these reports, along with input from District Administration, to prepare the proposed compensation plan to be presented to the Board of Trustees in the May or June board meeting.
- Using input from the previous steps in the budget process, and recommendations from District Administration, the Director of Business drafts the proposed budget.
 - This will be presented to the Assistant Superintendent of Finance and Operations for approval by May 1st.
- In May, after the Assistant Superintendent of Finance and Operations has approved the proposed budget, a budget workshop is held with the Board of Trustees to present the proposed budget and make salary recommendations.
- The proposed budget is presented to the Board of Trustees for approval in June each year.
- The Director of Business, or designee, enters the budgets approved by the Board of Trustees into the finance software.
- The Director of Business meets with the Federal Programs Director and the Special Education Director to develop and finalize the Federal Budgets.
 - See the Grants and Entitlement section for more information.
- The Director of Business, or designee, enters the Federal Budgets into the finance software.
- On July 1st, the Director of Business will adopt the approved budget into the finance software as the original budget.

Cash Management

- The District receives cash, checks, and ACH deposits from many sources.
- These *Cash Management* procedures are designed to ensure that all cash received by the District and its employees, on behalf of the district, is deposited and tracked for the benefit of the District and its students.
- Adherence to these procedures is essential to mitigating fraud.

General Cash Management Guidelines

- All cash and/or checks received at any district location should be counted, receipted, and prepared for bank deposit by the campus/department secretary daily.
 - Deposits which cannot be made on the same day shall be stored in a district's safe until such time as the deposit can be made.
 - All checks shall be stamped for endorsement, upon receipt.
 - Money (cash or checks) should not be held at any district location for longer than 5 days.
 - The audit trail for all deposits shall include single receipts, an athletic or ticketed event form, a concession stand Sales Receipt form, and/or activity fund receipts.
- Each campus/department shall maintain a single receipt book.
 - The business office receipt book is maintained by the Purchasing Coordinator/Business Director Secretary.
 - All cash and checks received by the business department shall be receipted in the same receipt book.
- All cash transfers between cash and investment accounts will be initiated and posted by the Accountant and approved by the Business Director.
- All other cash withdrawals from a bank account such as ACHs or wire transfers will be initiated by the payroll, benefits, activity accounts, and/or accounts payable departments, posted to the general ledger by the Accountant, and approved by the Director of Business.
- The Accountant shall code and post all electronic deposits, such as State and Federal deposits, to the appropriate bank account(s), on a weekly basis.
- Bank deposit slips with supporting documentation shall be forwarded to the Accountant/Activity Funds Accountant for posting to the general ledger.
 - This documentation shall be maintained for bank reconciliation and audit purposes.
- The Accountant shall post the receipts to the finance system.
 - The posting shall include the payee name, date of deposit, description of deposit, and amount.
- The Business Director will review month-end reports to monitor activity in all revenue accounts.
- No post-dated checks shall be accepted.
- Funds should not be kept in classrooms, personal wallets, purses, or at home.
- No cash purchases shall be made from cash receipts – every dollar collected should be

received and deposited according to collection procedures.

- Personal employee checks shall not be cashed from monies collected by the district.
- Cash of different types shall not be commingled.
 - A separate cash box shall be maintained for Change Accounts, Petty Cash, and funds pending deposit.
 - All cash and/or receipts in a petty cash account shall be in balance every day.
 - Internal counts of petty cash funds shall be conducted regularly.
- Staff is strictly prohibited from “borrowing” from district funds.
 - Staff who borrow district funds shall be subject to disciplinary action, up to and including termination of employment.
 - “Borrowing” is defined as temporarily removing funds with the intent to return the funds.

General Receipt Issuance Guidelines

- Receipts should support all money collected and deposited by the district.
- All receipts issued shall follow the following guidelines:
 - Be recorded in an official receipt book, with pre-numbered, bound receipts, in triplicate.
 - Both parties in the money exchange should be present when the money is counted & received.
 - The original copy of the receipt must be given to the payor.
 - A copy of the receipt must remain in the receipt book.
 - A copy of the receipt should be attached to the deposit documentation
 - Receipts may not be altered with white out.
 - Any errors or changes must be initialed.
 - Voided receipts (white original copy) must be re-attached to the receipt book.
 - Receipts are not to be pre-dated or pre-signed.
 - Receipt numbers must be used consecutively.
- At a minimum, the following items must be completed on each receipt:
 - Date – the date the money was received.
 - Received From – Payor – the full name of the person paying the money.
 - Dollars – the actual amount collected in dollars and cents.
 - For – the reason for the payment.
 - Note: This is essential to ensure that the correct campus, department, student organization, etc., receive credit for the funds.
 - How Paid – i.e., cash or check.
 - If paid by check, the check # must be noted on the receipt.
 - The type of funds received is essential to track cash and checks on the bank statement.
 - Received By – Payee – the signature of the person receiving the money.
 - This should be an original signature – no stamps

- A copy of receipts or the appropriate form shall move with all funds.

Payment Collection Procedures

RevTrak/Skyward Fee Management Payment Procedures

- Parents/guardians can see what fees are owed and/or paid for their student by logging into Skyward Family Access and going to Fee Management.
- Credit/debit card and check payments can be made online through RevTrak.
 - A link is provided in Skyward Fee Management to get to RevTrak.
- RevTrak will send an email receipt for all payments made through their system.
- The RevTrak reporting system provides reports by campus, fee, etc.
- The Activity Funds Accountant will set up the fees in RevTrak for all the campuses.
- The Activity Funds Accountant and the Accountant run reports monthly to post payments to the general ledger accounts.

Collections by Teachers

- All cash and/or checks collected by teachers for student field trips or fees shall be reported on a Tabulation of Monies Form.
 - The Tabulation of Monies Form shall include the date received, amount received, student name, and purpose of funds collected.
 - If payments were received from students for items such as entry fees, tickets, etc., the name of the student and amount collected should be reported on the form.
 - For sales of items, such as candy, ice cream, or other small items, the item(s) sold, and the amount collected, should be reported on the form.
- Teachers shall submit all funds collected, along with a copy of the Tabulation of Monies Form to the Principal's secretary, by the end of the day on the same day they are collected.
- Both the teacher and the Principal's Secretary shall count the funds to ensure that the amount is verified prior to the issuance of a receipt from the Principal's Secretary to the teacher.
- Teachers shall maintain a copy of the receipt received from Principal's Secretary for their own records.

Collections by Activity Account Sponsors (Including Fundraising)

- All cash and/or checks collected by activity account sponsors for field trips, club fees, and/or fundraising shall be reported on a receipt or Sales Receipt Form.
 - The receipt or report shall include the date received, amount received, student name, and purpose of the collection.
- Prior to collecting cash from fundraising activities, the sponsor shall have an approved Authorization of Fundraising form on file with the Principal's Secretary.
- The activity account sponsor shall submit the funds collected, along with a copy of the receipt(s) or Sales Receipt Form, to the Principal's Secretary, by the end of the day on the same day they are collected.
- Both the activity account sponsor and Principal's Secretary shall count the funds to ensure

that the amount is verified prior to the issuance of a receipt from the Principal's Secretary to the sponsor.

- The activity account sponsor shall maintain a copy of the receipt received from the Principal's Secretary for their own records.

Collection by Activity Account Sponsors – Concessions

- All cash and/or checks collected by activity account sponsors for concession sales shall be reported on a Tabulation of Monies Form.
- The activity account sponsor shall complete the Tabulation of Monies Form and submit it to the Principal's Secretary, with the cash collected, on the same day as the event, as appropriate.
 - If concession sales are after hours, the activity account sponsor may submit the cash on the next business day.
 - In this case, the cash must be secured overnight, in a locked safe.
- Both the activity account sponsor and Principal's Secretary shall count the funds to ensure that the amount is verified at the time the funds are submitted to the Principal's Secretary.
- The Principal's Secretary shall prepare the deposit slip for the funds.
- The Principal's Secretary shall forward the appropriate forms and deposit slips to the Accountant/Activity Fund Accountant for posting.

Collections for Athletic or Other Ticketed Events

- All cash and/or checks collected for athletics or other ticketed events (plays, concerts, dances, etc.) shall be reported on an Athletic Gate Receipts Form/Ticketed Events Form, or individual receipts, as appropriate for the event.
 - The forms shall include the starting and ending ticket numbers for adults and students.
- The ticket taker shall complete the Athletic Gate Receipts Form/Ticketed Events Form, or individual receipts, as appropriate for the event, and submit to the Athletic Director's/Principal's Secretary with the cash collected on the same day of the event, as appropriate.
 - If the event is after hours, the ticket taker may submit the cash and appropriate forms or receipts to the Athletic Director's/Principal's Secretary on the next business day.
 - In this case, the cash must be secured overnight, in a locked safe (drop safes are available at each campus/department).
- Both the ticket taker and Athletic Director's/Principal's Secretary shall count the funds to ensure that the amount is verified at the time the funds are submitted.
- The Athletic Director's/Principal's Secretary shall prepare the deposit slip for the funds.
- The Athletic Director's/Principal's Secretary shall forward the appropriate forms and deposit slips to the Accountant/Activity Fund Accountant for posting.

Collections by Principal's Secretary (Including Campus Fundraising)

- All cash and/or checks collected by the Principal's Secretary for student trips, club fees, fundraising, etc. shall be reported on a receipt or Sales Receipt Form.

- The receipt or report shall include the date received, amount received, student name, and purpose of funds collected.
- Collections by the Principal's Secretary may include:
 - Lost textbook fees
 - Damage to campus supplies, equipment, facilities, etc.
 - Campus fundraisers
 - Loss of or damage to technology devices such as iPads, laptops, computers, etc.
- Prior to collecting cash from fundraising activities, the campus shall have an approved Request for Fundraiser Form on file with the Communications Director.
- The Principal's Secretary shall issue a receipt for all collections that exceed \$5.00.
- Payments less than \$5.00 shall be recorded on a Sales Receipt Form.
 - The Sales Receipt Form shall include the date received, amount received, student name, and purpose of the funds collected.
 - If a receipt book is used it must be a bound, pre-numbered receipt book with triplicate copies.
 - The original copy shall be given to the payor, the 2nd copy shall move with the money, and the third copy shall remain in the receipt book for audit purposes.
- Both the collector of the money and Principal's Secretary shall count the funds to ensure that the amount is verified at the time the funds are submitted to the Principal's Secretary.
- The Principal's Secretary shall prepare a deposit to be picked up by the district courier.
- The Principal's Secretary shall send the reports, receipt copies, and validated deposit slips to the Accountant/Activity Fund Accountant for posting.

Collections by Food Service Department – Cashiers

- Cash and/or checks collected by a Food Service Department cashier may be for the following:
 - Student payments for daily meals, a la carte purchases, and/or pre-paid meal account funds.
 - District-Staff payments for daily meals, a la carte sales, and/or pre-paid meal account funds.
 - Parent/Guardian payments for their own daily meals and/or a la carte sales.
 - Parent/Guardian payments for their student's daily meals, a la carte sales, and/or pre-paid student account funds.
- The Food Service Cashier posts all monies collected to the automated system.
- At the end of each day, the Food Service Department cashier shall reconcile the cash collected with the automated system reports and submit the collections report to the Food Service Department Director for review and approval.
- Deposits which cannot be made on the same day shall be stored in a locked safe until such time as the deposit can be made.
- A bank deposit bag shall be used to transfer the funds from the Food Service Department to the campus office. The bag shall be sealed prior to delivering to the campus office.
- The deposit shall be transferred to the bank by the district courier.

Collections by Library Personnel

- All cash and/or checks collected by the Library shall be reported on a receipt, a Tabulation of Money form, or a Sales Receipt Form.
 - The receipt or report shall include the date received, amount received, student name, and purpose of funds collected.
- Collections by the Library may include payments for lost or late library books and payments for damages to library books.
- The Library personnel shall issue a receipt for all collections that exceed \$5.00.
- Payments less than \$5.00 shall be recorded on a Sales Receipt Form.
 - The Sales Receipt Form shall include the date received, amount received, student name, and purpose of the funds collected.
- If a receipt book is used it must be a bound, pre-numbered receipt book, with triplicate copies.
 - The original copy shall be given to the payor, the 2nd copy shall move with the money, and the 3rd copy shall remain in the receipt book for audit purposes.
- At the end of each day, if money is collected, the Library personnel shall submit the funds collected with a copy of the receipts or report to the Principal's Secretary.
- Both the Library Personnel and Principal's Secretary shall count the funds to ensure that the amount is verified at the time the funds are submitted to the Principal's Secretary.
- The Principal's Secretary shall prepare a deposit to be picked up by the district courier.
- The Principal's Secretary shall send the reports, receipt copies, and validated deposit slips to the Accountant/Activity Fund Accountant for posting.

Collections by Central Administration/Business Office

- Cash and/or checks collected by the business office may be for the following:
 - Student payments (during the summer months) for lost textbooks, damages to property and other related collections
 - Staff reimbursements of travel funds
 - Donations from external sources
 - Other miscellaneous checks from vendors
 - Deposits from a campus, food service department, or library
- The Purchasing Coordinator shall issue a receipt for all collections that exceed \$5.00.
- Payments less than \$5.00 shall be recorded on a Sales Receipt Form.
 - The Sales Receipt Form shall include the date received, amount received, student/staff member name, and purpose of the funds collected.
- If a receipt book is used it must be a bound, pre-numbered receipt book with triplicate copies.
- The original copy shall be given to the payor, the 2nd copy shall move with the money, and the 3rd copy shall remain in the receipt book for audit purposes.
- All checks shall be stamped upon receipt for endorsement purposes.
- By the end of each day, if the amount exceeds \$500, the Accountant shall prepare all funds for deposit to the District's depository bank.

- Deposits which cannot be made the same day shall be stored in the business office safe until such time as the deposit can be made.
- The Director of Business shall review the deposits made each month and compare them to the budgets and receipts.

Transport of Deposits to the Bank

- The Director of Business designates the staff member responsible for transporting deposits from the Central Administration office to the District's depository bank.
- All other campuses and/or departments shall use the district's contracted bank courier provider to deliver all deposits to the bank in secure deposit bags.
 - The bank courier will sign the campus deposit log, indicating the number of deposits and which deposit bag #(s) they have picked up.
 - The Principal's Secretary will initial the Courier Pick-Up Log, verifying the number of deposits picked up.
 - The bank courier will deliver all deposit bags to the bank for deposit.
 - The bank will sign the Courier Pick-Up Log, verifying the number of deposits delivered, and file the log to be remitted to the district upon request.
- The deposit confirmation receipt shall be forwarded to the Accountant/Activity Fund Accountant.
- Designated campus and/or district personnel shall take deposits to the bank during the summer months.

Posting of Deposits, Withdrawals, NSF, Transfers

- The Business Office is responsible for the collection of payment on all checks returned by the bank marked non-sufficient funds, account closed, or stop payment.
- If the check payment was related to fees assessed to a student in Skyward Fee Management, the Business Office will re-establish the fees on the student's account.
- If the check payment was related to the pre-purchase of merchandise, all efforts shall be made to prevent the delivery of the merchandise, until appropriate payment is secured.
- The Business Office will contact the maker of the check to collect payment for the returned check.
 - The Business Office will first attempt to make contact via phone.
 - If contact, or attempted contact, by phone does not bring a resolution, a letter will be sent via US Mail.
 - A second letter may be sent via US Mail if the first letter does not bring a resolution.
- If appropriate payment is unable to be collected, the Business Director and/or the Assistant Superintendent of Finance and Operations will decide what further action, if any, should be taken.
- The District reserves the right to reject future checks from makers of returned checks.
- All transfers between the cash and investment accounts shall be initiated by the Accountant and approved by the Director of Business (District Investment Officer).

- All other cash withdrawals from a bank account such as ACH's or wire transfers shall be initiated and posted by the Accountant.
 - The Director of Business shall review and approve.
- The Accountant shall request reimbursement for expenditures from Federal Programs,
 - The request shall be made at least once a month after payroll is posted to the general ledger.
 - The request shall be made in adequate time to receive the ACH from the program before the last day of the month.
- All electronic deposits to bank accounts, such as state aid payments, shall be coded by the Accountant and posted to the general ledger monthly.
 - Clarifications, if needed, on the appropriate revenue codes shall be forwarded to the Director of Business.

Monitoring Available Cash

- The Accountant will monitor the available cash balances in the bank accounts daily.
- The Accountant shall transfer excess cash out to an investment account.
- The Accountant shall transfer in sufficient funds to meet cash shortfalls prior to the disbursement of payroll and/or accounts payable disbursements.
- The Director of Business shall verify that the district's deposited funds are always fully collateralized, in accordance with state law.

Contract Management

- These contract management procedures ensure a systematic process for review and approval of all contracts with vendors, to include purchases, services, maintenance agreements, construction, and other contracts as appropriate.

Contract Approval Authority

- The Superintendent has been authorized by the Board of Trustees to approve and execute all contracts for the purchase of goods and/or services for all single purchases that are less than \$25,000. (See Board Policy CH Local)
 - The Superintendent has delegated this authority to the Assistant Superintendent of Finance and Operations.
- The Board of Trustees retains the authority to approve all contracts for the purchase of goods and/or services for any single purchase of \$25,000, or more.
- The principal/directors of the district are authorized to execute contracts for their campus or department for all single purchases that are less than \$10,000 and have a term of one year or less.

Contract Review – Contracts less than \$10,000

- **A copy of all executed contracts shall be sent to the Business Office for records retention and audit purposes.**
- Prior to approving any contract, the principal/director shall review all documents to ensure compliance with district policy and procedures for contracts.
- If the contract is a new contract the principal/director should consult with the Assistant Superintendent of Finance and Operations before signing.
- The principal/director shall not execute any contract for a period of more than one year.
- The principal/director should make sure they understand all the terms of the contract.
 - Questions should be forwarded to the Assistant Superintendent of Finance and Operations.

Contract Review – Contracts more than \$10,000

- For any single purchase over \$10,000, the requesting campus/department shall forward the contract document(s) to the Assistant Superintendent of Finance and Operations for review.
 - The contract document(s) shall include the vendor/contractor's contract form or the White Settlement ISD Consultant Contract form.
- If the proposed vendor is new to the district, the electronic new vendor request process must be completed, and the new vendor packet must be included with the contract documents.
- The Assistant Superintendent of Finance and Operations shall review the contract and determine if further review by the district's legal council is needed.
- If the contract is not acceptable as is, the Assistant Superintendent of Finance and Operations shall contact the vendor to resolve the deficiency.
- If legal advice is needed, the district's legal firm will be contacted to review the contract or remedy any contract deficiencies.
- If the contract is not acceptable and cannot be corrected to an acceptable form, the Assistant Superintendent of Finance and Operations shall reject the contract and notify the proposed vendor.
 - Any rejected contract shall be forwarded to the Business Department for filing.

Contract Approval

- If a contract is recommended as is, and the contract amount is less than \$25,000, the contract shall be signed by the Assistant Superintendent of Finance and Operations.
- If the contract is recommended as is, and the contract amount is \$25,000 or more, the Assistant Superintendent of Finance and Operations, or designee, shall prepare the action item for approval at the next regularly scheduled board meeting.
 - The Board Minutes maintained in the Superintendent's Office shall contain a copy of approved contracts.
- Upon approval of any contract, the original, signed document shall be sent to the Director of Business.

- The Director of Business shall maintain the original signed contract, as well as a digital copy of the original signed contract, in a safe and secure location, to be referenced as needed for auditing, or other business purposes.

Purchase Commitment for Contract – Purchase Order

- The requestor shall submit a purchase requisition for the annual cost of the contract.
- Upon receipt of the purchase requisition, the Business Department shall review and approve the requisition in accordance with the district's purchasing procedures.
- The Purchasing Coordinator shall attach a copy of the approved contract to the purchase requisition and forward to the Assistant Superintendent of Finance and Operations.
- Upon approval of the purchase order, the purchasing coordinator shall forward a copy of both the approved contract and purchase order to the vendor and/or purchase order requestor.

Insurance Requirement

- 3rd party contractors are required to provide proof of insurance with adequate limits, and name White Settlement ISD as an additional insured prior to the start of a project.
- All 3rd party contractors' insurance certificates must be current and on file with the original signed contract and the operations department.

Contracts Funded with Federal Grant Funds

- For any contract that will be funded with Federal Grant Funds, the Federal Programs Director shall review the contract to ensure the following:
 - The contract is effective upon receipt by the sub-grantee of the NOGA from the awarding agency.
 - The contract period is aligned to the grant period of availability, as stated on the NOGA from the awarding agency.
 - All services will be completed during the effective dates of the contract.
 - All services will be invoiced monthly after services are received (rather than paid a lump sum at the beginning of the period of availability before the services are rendered) and paid upon verification of receipt of services.
 - Exception: If full access is given to all services at the beginning of the year, then a lump sum payment is allowable at the beginning of the year.
 - The regulations for procurement in 2 CFR Section 200.318-323 are followed in issuing the contract.
 - All professional services provided under the contract will follow the provisions of 2 CRF 200.459 professional services costs.
 - The contract identifies the funding source that will be charged for the services provided, including the specific amount and /or percentage of the total contract amount to be charged to each funding source.

Debt Payments – Bonds and Maintenance Tax Notes

- The District is required by law to ensure that bond payments are made in a timely matter.
- The Financial Integrity Rating System of Texas (FIRST) monitors the Districts compliance to bond payment requirements.
- The District’s ability to get an excellent bond rating and interest rate is contingent on making all debt payments as required.
- The Debt Payments procedures ensure a systematic process to review and approve bond and other debt payments are made as required.
- For debt payments, the Accountant will:
 - Maintain the most current bond amortization schedule and maintenance tax note amortization schedule.
 - Compare invoices for bond payments and maintenance tax notes to the amortization schedules to make sure all amounts agree and that all invoices are received.
 - Process wire transfers for bond payments one week prior to the due date.
 - Bond payments are due on February 15th and August 15th every year.
 - Monitor bond payments to make sure they are received by the bank.
 - Prepare and enter the journal entry for the bond payments.
 - Enter check requests for payments of maintenance tax notes.
 - Ensure that funds for bond payments are invested in an interest-bearing account until needed.
- For debt payments, the Director of Business will:
 - Approve wire transfers, check requests, and journal entries for debt payments prepared by the Accountant.
 - Be responsible for budget of taxes for bond payments and calculation of tax rate necessary to collect taxes for payments.
 - Prepare and post the Debt Transparency Report required by TEA.
- The Assistant Superintendent of Finance and Operations will oversee the process for debt payments and tax rates.

Fixed Asset Function

General

- An up-to-date inventory of all equipment, vehicles, and buildings with a unit value of greater than \$5,000 shall be maintained for audit purposes.
- For insurance purposes, an inventory of all equipment with a unit value between \$1,000 and \$5,000 shall be maintained by the respective campus or department.
- Fixed assets that may be acquired through purchase, construction, and/or a donation (gift) include:
 - Land
 - Buildings

- Improvements, other than buildings
- Vehicles
- Machinery
- Infrastructure
- Furniture
- Equipment
- Software
- At the present time, the District does not have any intangible assets such as trademarks, copyrights, royalty interests, right-of-way easements, internally generated computer software.
- The Director of Business shall maintain an up-to-date database of all fixed assets and inventory items.
 - The database shall, at minimum, include the following information:
 - A description of the equipment
 - Serial number or other ID
 - Funding source
 - Title Holder
 - Original acquisition date
 - Original cost
 - Percent of federal participation
 - Location
 - Use and condition
 - Disposition date
 - Upon receipt of a Fixed Asset/Inventory Transfer
- Upon receipt of the fixed asset, the Director of Business shall post the change to the fixed asset list and file the documentation for audit purposes.
- All salvage items shall be submitted to the Superintendent for approval.
 - This includes items sold at public sale, auction, or disposal.

Changes to Assets

- Total assets and their value(s) may change throughout the fiscal year.
- Assets will be recorded at the purchase cost (total cost required to place in use, less any credits) or donated value at the time of acquisition.
- Maintenance costs are not recorded as assets; however, all additions and betterments to existing assets shall be capitalized at cost when acquired and/or constructed, as applicable.
- Damages to assets should be recorded to reflect the difference between the cost of replacement or restoration and the insurance or other contributions received as reimbursement.
- If there is a complete loss of an asset, the old asset should be written off by a debit to the investment and a credit to the appropriate capital asset account.
- The journal entries for changes to the fixed assets accounts are made as part of the year-

end process (not throughout the fiscal year).

Annual Reconciliation

- For reconciliation purposes, a list of all inventory and fixed asset items should be sent to each campus and department by April 1st of each year.
 - The reconciliation process should be complete by May 1st, and all changes posted on the fixed asset system soon thereafter.
- All discrepancies and/or missing items should be compiled in a summary report and forwarded to the appropriate campus and/or department administrators.
 - Staff members (including teachers) should not be released for the summer until all missing items have been accounted for.
- For audit purposes, a list of all fixed capital assets (over \$5000 unit cost) should be prepared by July 15th.

Assets (Buildings, Equipment, and Vehicles)

- A journal entry should be used to post all assets to the finance general ledger, ensuring the appropriate object code (Buildings 1520, Equipment – 1530, and Vehicles 1531).
- The date of the final payment shall be used to determine the acquisition date.
- If the asset was on hand less than the full fiscal year, the depreciation shall be pro-rated over the appropriate number of months.
- The useful life of assets shall be:
 - Buildings: Between 5 and 30 years depending upon whether the asset is a new building, improvement, or upgrade to building systems.
 - Equipment: Between 5 and 10 years depending on the type and cost of the asset.
 - Vehicles: Between 5 and 10 years depending on the type and cost of the vehicle.
- All assets shall be recorded on the Fixed Assets spreadsheet to properly depreciate the assets.

Construction in Progress

- The asset list should include all “Construction In-Progress” (CIP) through June 30th, including accounts payables and retainage.
 - CIP is defined as an asset that is not completed (such as a building or other construction project) as of the end of the fiscal year.
- The CIP shall include all payments to the vendor(s), including retainage, as of the last day of the fiscal year.
- A journal entry should be used to post all CIP to Fund 902, Object 1530 in the finance general ledger.
- Subsequently, when the project is completed and the final payment made, the asset shall be posted to the appropriate asset object code.
- Asset lists should be reconciled with the general ledger.

- For audit purposes, the fixed asset depreciation schedules and spreadsheet should be prepared by July 15th.
- Throughout the fiscal year and at the end of the fiscal year, the Director of Business shall determine if any impairment of assets occurred.
 - If so, the Director of Business shall prepare documentation to support any changes in assets.

Fixed Asset Disposal

- Annually, or more frequently if the need arises, the Director of Operations shall prepare and submit a list of “surplus” assets that are recommended for disposal.
 - The list shall indicate the recommended disposal method such as: trash, sale via online auction, onsite garage sale, sealed bids, etc.
- After obtaining the Superintendent’s approval, the Director of Operations shall begin the process to dispose of all assets approved for disposal via the approved method(s).
 - All efforts shall be made to obtain the best return value to White Settlement ISD, and consideration will be made for the responsible protection of our environment.
- White Settlement ISD identification will be removed from assets as part of any sale process.
 - Any assets that might contain data or any association with White Settlement ISD will be cleared or disposed of in a manner that ensures the data is destroyed
 - example: To prevent any possible data recovery, hard drives will not be sold, even if they have been ‘cleaned’ or ‘wiped’.
- Unsold items that are suitable for sale shall be retained in storage for the next surplus sale.
- All items disposed of shall be removed from the database system by the Director of Business.
- The Director of Business shall reconcile and deposit all monies collected at any surplus sale.
- All surplus revenue shall be deposited to a miscellaneous revenue account in the General Fund (199), except for surplus revenue from the sale of Food Service equipment which shall be deposited to the Food Service Fund (240).

Use of Federally Funded Assets

- The management of assets purchased with federal grant funds (whether 100% or partially), shall be in accordance with 2 CFR Part 200 – Property Standards (excerpt included in the Appendix section).
- All federally funded equipment shall be used for the original grant project, for as long as it is needed, regardless of whether the project continues to be federally funded.
- Assets shall be made available for other projects, as long as the use does not interfere with the project under which it was originally acquired.
 - It may be appropriate to split or share the costs of the equipment with other fund sources so that each program bears its fair share

- When no longer needed for the original grant project, equipment may be used in other federally supported activities
 - If purchased with state funds, it would be used in another state program.

Disposal of Federally Funded Assets

- When equipment is no longer needed for the original project or another federally funded project, White Settlement ISD shall dispose of the equipment in the following manner:
 - Equipment with current fair market value of *less than \$5,000* may be retained, sold, or otherwise disposed of with no further obligations to TEA.
 - Equipment with current fair market value of *\$5,000 or more* may be retained or sold but TEA shall have right to the proceeds.
- TEA reserves the right to transfer title to another grantee for noncompliance or as needed after the project ends (regardless of how equipment is classified).
- At the conclusion of a local grant project, TEA may request a list of equipment purchased with grant funds.
 - The grantee must request disposition instructions from TEA.
 - For most TEA discretionary grants, if a local project is ending and the grantee no longer needs equipment purchased with grant funds, and if the equipment is relatively up-to-date and in good working order, TEA, at its discretion, may instruct the grantee to transfer the equipment to another viable grantee.
- Disposal of all federally funded assets shall be tracked in the fixed assets database, including a disposition date and method for audit purposes.

Grants and Entitlements

Federal Grants

- Grant Managers will complete applications for the federal programs they oversee and submit the completed applications to TEA for approval.
- Grant Managers, Human Resources Director, Assistant Superintendent of Finance and Operations, Assistant Superintendent of Curriculum and Instruction, and/or Director of Business will determine allocations, as appropriate, for each campus distributed via:
 - Payroll (6100)
 - Contracted Services (6200)
 - Supplies and Materials (6300)
 - Staff development and travel (6400), and
 - Purchases of equipment and capital items (6600)
- The Director of Business and Grant Manager(s) shall meet periodically to develop budgets and prepare budget worksheets after the Notice of Grant Award is received by the District.
- The Director of Business enters the budget into the finance system (Skyward).
 - Throughout the year, when additional funds are received, the Director of Business

and Federal Program Director will determine the object code the funds shall be added to.

- The Director of Business will prepare a request for the Accountant to post the amended budget to the general ledger.
 - The Accountant requests reimbursement from the grant monthly.
 - Occasionally, if the expenditures are large, more than one request a month may be done.
- The Federal Program Director and the Director of Business meet quarterly to review the budget versus expenditures of each grant.
- The Director of Business monitors the payroll and expenses monthly.
 - Charges to payroll for grant funded personnel must be based on (1) Certification, (2) Job Description, (3) Time and Effort Records, or (4) Substitute System (not currently in use).

Certification

For employees who:

1. Work 100% in administrating the program
2. Work under a single grant program, or
3. Work under a single cost objective
 - a. These employees are not required to maintain time and effort records. However, Grant Managers must certify in writing, at least semi-annually, that employees worked solely on the program(s) for the period covered by the certification. The certification must be signed by the employee and/or by the supervisor having first-hand knowledge of the work performed and should reference the employee's signed and dated job description maintained by the Grant Manager.

Job Description

For employees who:

1. Work 100% of their time in administrating the program
2. Work under a single grant program, or
3. Work under a single cost objective
 - a. These employees are required to maintain a job description and a signed/dated acknowledgement form on file. This must include a copy of the campus master schedule which clearly shows the employee is assigned 100 percent to the program or single cost objective. The job description must be updated annually or when a function or activity is added to or deleted from an existing job description. It must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective and must be maintained by the Grant Manager.

Time and Effort

For employees who:

1. Do not work 100% of their time in administrating the program
2. Work under multiple grant programs; or

3. Work under a multiple cost objective
 - a. Time and effort certifications or time and effort logs are kept through manual time records. Time and effort records are required to be completed and certified monthly by any personnel that are federally funded. The Grants Manager will electronically verify and sign the records and file for audit purposes. The Grants Manager shall notify the Director of Business if the actual time and effort does not reconcile with the actual pay monthly.
 - b. The Director of Business communicates the necessary coding adjustments to the Human Resources Department when the time and effort is above 10% of the original allocation amounts.
4. Due Date:
 - a. Time and effort logs are to be submitted and certified by the scheduled payroll due date for each month to coincide with payroll deductions. Signed semi-annual certification forms are due to the Grant Manager by February 15 and June 15 (for campus level staff) and September 15 (central office staff)

Substitute System

In lieu of Time and Effort Reports (not currently in use): Refer to EDGAR and Grant Management Guidelines for detailed requirements.

- Grant reporting timelines shall be monitored by the Director of Business and the Grants Manager.
- All financial reports should be prepared and submitted via paper form or electronic submission in accordance with grant requirements.
- All encumbrances and expenditures of approved funds shall occur on or after the effective submission date of the grant application or amendment
 - The date the application or amendment was submitted to the Agency, or the first day grant funds are available for obligation, whichever is later.
- The Grant Manager and the Director of Business shall establish purchasing deadlines to ensure that all grant purchases and payments are settled prior to the end of the grant period.
- The Grant Manager and Director of Business will monitor and evaluate all purchases using federal funds upon request, adhering to the guidelines under reasonable, necessary, allowable, and allocable.
 - The District uses the Reimbursement Method with Federal Funds.
 - Under the reimbursement method, the District usually charges the federal grant expenditures to the grant and then requests the reimbursement.
- The Grant Manager and the Director of Business will review and approve the monthly reports for anomalies, inconsistencies, or errors for compliance purposes.
- The Accountant will log into the TEA ER system to request payment and certify that the expenditures are true and correct.
- The Director of Business will verify the monthly requests are received during the month-end processes.
- The Director of Business monitors the special allotments on a quarterly basis. The special allotments for White Settlement ISD are:

- Special Education
- Comp Ed
- Career & Technology
- Gifted & Talented
- Bilingual
- High School Allotment
- See the Federal and State Grants Manual for further details on Grants and Entitlements.

Investment Functions

- Investment strategies for District funds shall, as a primary objective, preserve and protect principal, investment liquidity, and maturity sufficient to meet the anticipated cash flow requirements of the District.
- The Board Policy CDA (Local) requires that a system of internal controls be established and documented in writing and must include specific procedures designating who has authority to withdraw funds.
 - See Board Policy CDA (Legal) for other legal requirements.
- The Director of Business shall regularly review the investment policies and strategies and recommend changes to the Assistant Superintendent of Finance and Operations.
 - Recommended changes shall be adopted by the School Board by formal action during a regularly scheduled board meeting.
- Annually, the Board Policy for investments shall be reviewed and approved by the School Board (usually in November each year).
- Investment Officers shall be designated by the School Board and shall attend the legally required training through an approved source of instruction.
- All securities purchases by the District shall be held in the name of the District.
- All purchases of securities shall be via quotes.
- All cash transfers between bank accounts and investment accounts will be initiated by the Accountant and approved by the Director of Business (investment officer).
 - The investment transactions will be posted within 10 days of transfer.
- All investment reports shall be reconciled to the general ledger monthly and at fiscal year-end.
- A monthly investment report is provided to the School Board for approval.
 - The CDA (Local) policy requires reports at least quarterly.
- New Investment pools are approved by the School Board before funds are transferred.
- Currently the district only invests in pools.

Monitoring Investments

- The Accountant will monitor the investment accounts daily and notify the Director of Business of any substantial changes.
- The Director of Business will reconcile the statements from the investment pools to the

general ledger monthly.

- A journal entry will be posted each month by the Accountant to record the interest earned on the pools and other accounts.
- Business Director will monitor the revenue accounts through monthly reports generated at each month-end.
- The Accountant will review the Daily Available Cash Balance report provided by the bank and transfer excess cash to the investment accounts (approved by the Director of Business).
- The Accountant will monitor the Letter of Credit provided by the bank's depository to determine if amount is adequate to cover districts deposits.

Personnel Functions

The following practices are to ensure that a separation of duties exists between the hiring process and the payroll process, and to ensure that all board policies and procedures, concerning the hiring and paying of personnel, are followed.

Hiring Process

- The District uses PowerSchool, through the ESC Region 11 Consortium, for posting jobs and processing new employees.
- Once a Personnel Requisition has been reviewed and approved by the Human Resources (HR) Director and the Assistant Superintendent of Finance and Operations, the HR Director, or designee, will post the job advertisement.
 - The directors of the Child Nutrition and Operations departments hire on a pre-employment or substitute basis before hiring full-time, and therefore do not use the Personnel Requisition form.
- Campus principals and department heads are granted access to the on-line applicant system for the purpose of screening applications for their campus/department.
- Interviewing of applicants shall be properly documented.
- After the interview and reference process is complete, the administrator completes and submits a Personnel Recommendation Form to the HR Director.
 - The recommended applicant is not informed that he/she will be recommended for employment.
 - All applicants are told that a final determination will be made by the Superintendent and the School Board and they will be notified of the outcome by the HR Department.
- The HR Department finalizes all recommendations by ensuring that all appropriate documentation such as certifications, references, etc. are in order before submitting the recommendation to the Superintendent.

New Employee Process

- All new employees shall complete the required paperwork in the HR Department before

reporting to their respective campus or department.

- Of critical concern is the I-9 form, which by Federal law, must be completed within 3 days of employment.
- All new employees must meet with the Human Resources Secretary to set up a fingerprinting appointment and complete required paperwork.
 - At this meeting, the secretary will also make a copy of the employees Identity and Employment Authorization documents for I-9 purposes. (i.e. driver's license and social security card)
- The Certification Officer is responsible for requesting and receiving service records, or other suitable documentation, to verify years of service.
- The Certification Officer meets with each new employee to provide the employment contract, if applicable, and communicate salary information.
- The Certification Officer calculates the pay for each employee based on the district Compensation Plan.
- The Certification Officer completes an Employee Payroll Data Sheet for new employees, pay-offs, and salary adjustments.
 - The sheet is signed by the Assistant Superintendent of Finance and Operations and the Director of Business.
 - The Director of Business uses the form to make budget adjustments as needed.
 - A copy is provided to the Director of Business and the original is given to the Payroll Coordinator.
- All new employees shall be entered into Skyward by the Certification Officer with, at minimum, the following information:
 - Demographics
 - Certification
 - Contract period and amount
 - Experience
 - Funding Code
- All changes to the above data are entered into the Skyward by the Certification Officer.
- Separate files should be maintained by the HR Department for the following items:
 - References
 - Criminal history verifications
 - Requests for FMLA
 - Workers compensation
 - Temporary disability
 - I-9 forms
 - Alcohol and Drug testing

Payroll Functions

The following practices are to ensure that a separation of duties exists between the hiring process and the payroll process. To ensure a system of oversight, an accountability exists to prevent and

monitor errors and prevent mistakes.

New Employee Process

- The Payroll Coordinator reviews the information the Certification Officer entered into Skyward.
- The Payroll Coordinator enters the exemptions and withholding status from the employees W-4, checks Teacher Retirement System (TRS) eligibility and status, direct deposit, state leave days earned at other districts, and Medicare eligibility.
- The Payroll Coordinator assigns a calendar to each employee in payroll and True Time (timekeeping system within Skyward), if applicable.
- The Payroll Coordinator adds the leave days to each new employee profile when they are hired, per their service record.

Annual Payroll Processes

- The Payroll Coordinator develops the personnel calendars each year based on the school calendar.
- Pay information is entered into Skyward by the Certification Officer.
 - The employee's salary/pay is approved by the Assistant Superintendent of Finance and Operations prior to being entered.
- The Benefits Coordinator imports the employee benefits into Skyward from the Benefits Hub.
- The Benefits Coordinator enters employee deductions that are not included in the Benefits Hub, such as Association Dues, Annuity deductions, Daycare deductions, Blue Jean Grant Deductions, etc.
- The Payroll Coordinator adds leave days to each employee profile (5 state and 5 local for full year employment).
- The Payroll Coordinator prepares W-2 statements to distribute to employees by January 31st each year.
- The Payroll Coordinator prepares and submits W-2 forms to the IRS (Social Security) by January 31st each year.
- The Director of Business oversees this process and works with the Payroll Coordinator to double check reports before running employee W-2 forms and submitting the records to the IRS.
- The Certification Officer generates a salary letter for each employee in early September.
 - The salary letter contains their pay amounts for the year, including any board approved salary increases.
 - Employees are asked to email the Certification Officer any questions or concerns.

Quarterly Payroll Processes

- Quarterly 941 Employer Federal Tax Returns shall be reconciled with the EETPS payment

worksheet, the Skyward 941 worksheet, and the tax deposits made that quarter.

- The Payroll Coordinator prepares the 941 Report for IRS.
- The Director of Business reviews the 941 and signs the report before it is sent to IRS.
- The Certification Officer files the Unemployment report with TWC.

Monthly Payroll Processes

- The Payroll Coordinator enters all changes in W-2 status, bank accounts, workers compensation, etc. (not pay – this is done by Certification Officer).
- The Certification Officer enters pay changes into the Skyward HR System and notifies the Payroll Coordinator when all changes are made. The Certification Officer fills out an Employee Payroll Data form to communicate the changes. The form is approved by the Assistant Superintendent of Finance & Operations and the Director of Business.
- The Payroll Coordinator downloads the payroll file from the HR System into payroll. After this point any changes made in HR will not flow over to payroll. If changes are needed, they must be entered separately.
- The Payroll Coordinator enters supplemental pay and overtime pay into Skyward.
 - Supplemental pay shall be supported by a time sheet that has been approved by appropriate supervisors.
- The Payroll Coordinator adjusts comp time balances on a monthly basis based on actual time worked on time sheets generated from the True Time system.
- The Payroll Coordinator maintains the following reports electronically for audit purposes:
 - Payroll Journal
 - Account Distribution
 - Bank Account Listing
 - Deduction Register
 - Check Register
 - Gross Pay/FICA Distribution Reports
- For each payroll that is run, the Payroll Coordinator will provide an object level report and a check summary to the Director of Business before the payroll is sent to the bank.
- The Accountant will compare the current month detailed check register and the previous month detailed check register and note any changes.
 - This review should identify:
 - New employees – compare to Employee Payroll Date forms received from Certification Officer.
 - Large changes in pay.
 - Employees not on direct deposit.
 - Overtime and additional pay, such as stipends.
 - Any unusual transactions will be notated and investigated.
 - The Director of Business will review the report and any notations made by the Accountant.
- Payroll checks are not distributed to campuses.

- If a manual check is processed, the employee is required to personally pick up and sign for their check at the Administration Building.
- If an employee is unable to personally pick up a manual check for any reason, the reason and the person picking up the check must be approved by the Director of Business in writing, and documentation must be maintained.
- Manual checks are only allowed for new employees or employees with specific approval from the Assistant Superintendent of Finance and Operations.
- The Payroll Coordinator creates the ACH direct deposit file and emails the file to the Accountant.
 - The Accountant transmits the ACH file to the bank.
- The Payroll Coordinator must complete the payroll process at least one full business day prior to the pay date on the payroll calendar.
- The Accountant is responsible for notifying the Director of Business when the payroll ACH file has been sent to the bank.
- The Accountant is responsible for transferring funds from the investment pools to the Payroll Clearing Checking Account in time for payroll to process timely.
- Employees can view and print their check stub online in Skyward Employee Access.
- The Payroll Coordinator is responsible for submitting payroll tax payments to the IRS in a timely manner.
- The TRS Reporting Official shall process and submit TRS reports each month in accordance with TRS guidance and deadlines.
- The Benefits Coordinator is responsible for paying the TRS and TRS Active Care invoices, via TexNet, by the respective due date.
- The TRS Reporting Official shall ensure that TRS is posted correctly to the general ledger each month.
- The Director of Business monitors the payroll process by verifying the Payroll Clearing Accounts are cleared out each month. This includes payroll taxes, TRS, and all employee deductions. Any adjustment needed is documented on the monthly account balance listing for the 863 fund (payroll clearing).

Weekly Payroll Processes

- The Payroll Coordinator imports absence and substitute transactions into Skyward each week.
- Time sheets are submitted electronically in True Time (Skyward) or via Laserfiche timesheet.
 - Once submitted, the time sheet will be automatically routed for appropriate approvals.
- The Payroll Coordinator verifies all True Time time sheets have been submitted by employees and approved by the campus principal/department director(s).
 - Any issues with employee time sheet submissions will be communicated to the campus principal/department director(s).
 - Any issues with time sheet approvals will be communicated to the Director of

Business.

- The Payroll Coordinator reviews and prints Laserfiche time sheets for entry into Skyward for payroll processing.

Direct Deposit

- The district has mandatory direct deposit for all employees.
- Employees must complete a direct deposit authorization form when hired and must communicate any banking changes to the Payroll Coordinator as soon as possible.
 - Due to the prevalence of attempted bank fraud, any changes to direct deposit/bank information must be completed in person.
 - If an employee is unable to appear in person during regular business hours, due to their work schedule, the Payroll Coordinator will make a reasonable effort to schedule an after-hours appointment.

Deductions

- The Benefits Coordinator will hold mandatory group benefits meetings at the beginning of each school year to explain the benefits being offered and the enrollment process, and to answer any benefits questions.
 - Employees can choose which meeting time will work best for them.
 - All employees will be given the opportunity to make an individual appointment to discuss benefits, and/or get assistance with enrollment, if needed.
 - After the start of the school year, the Benefits Coordinator will meet individually with employees to discuss benefits enrollment.
- All employees are required to complete their benefits enrollment online in Benefits Hub every school year.
 - This includes employees who are declining all offered benefits.
- The Benefits Coordinator imports data from Benefits Hub into Skyward for payroll deduction purposes.
- The Benefits Coordinator enters any changes to benefits throughout the year and verifies that employee deductions are correct each pay period before payroll is processed.
- The Benefits Coordinator will reconcile payments made to vendors with the vendor statements each month.
- The Director of Business will monitor the general ledger balances in the payroll clearing accounts.
- The Benefits Coordinator enters invoices and processes payments for all employee deductions by the last day of each month.
 - This does not include payroll taxes reported by the Payroll Coordinator on form 941.
- The Director of Business will review and initial all benefits payments made to vendors.
 - This includes any reconciliation items noted.

Employee Terminations

- The Certification Officer should receive an Exit Form from the Department/Campus, documenting the last day the employee worked.
- The Certification Officer enters this date in Skyward Employee Management as the contract end date and calculates the final payoff amount based on days worked.
- The Certification Officer gives the Payroll Coordinator a copy of the Employee Payroll Data Sheet containing payoff information.
- The Certification Officer adds the employee's name to the list of leavers for that school year.
 - This list is distributed to multiple departments including payroll, benefits, human resources, technology, and PEIMS.
- The Benefits Coordinator reviews the list of leavers at least monthly, prior to payroll processing, to ensure employee deductions are stopped and any applicable policies are cancelled appropriately.
- Once an employee has received their final paycheck, and TRS for that payroll is completed, the Payroll Coordinator will inactivate the employees' profile in Skyward.

Purchasing Functions

All purchases made by a public school district are subject to one or more legal requirements. This section of the *Internal Control Manual* outlines the internal controls pertaining to purchasing. Detailed guidance on purchasing policies and procedures can be found in the district *Purchasing Manual* and the *WSISD State and Federal Grants Manual* as applicable.

Purchase Order Approval Authority

- The Superintendent has delegated the authority to approve all purchases that are less than \$25,000 to the Assistant Superintendent of Finance and Operations.
- The Board of Trustees retains the authority to approve all contracts for the purchase of goods and services for any single purchase that exceeds \$25,000 (CH (Local)).

Statutes, Regulations, and Board Policies Applicable to Purchasing

- The district *Purchasing Manual* and the *WSISD State and Federal Grants Manual* can be found on the WSISD website and are the primary source of reference for written procedures related to complying with all Texas laws, Federal laws (EDGAR) and local policies and procedures.
- All School Board Policies, including policies on purchasing, can be found on the WSISD *Policy Online* section of the website.

Requisition and Purchase Order Processing

- Requisitions for all purchases are entered online through Skyward.
- The Purchasing Coordinator is responsible for maintaining accurate Security Groups in Skyward.
 - This includes each Security Group only having access to the necessary account codes.
- Each Security Group has an assigned approval path in accordance with the district organizational chart.
- The Purchasing Coordinator will assign the appropriate Skyward Security Group access to each employee who is authorized to enter a requisition.

Purchase Requisitions

- Requisitions are internal documents and should not be forwarded to a vendor to place an order.
- It is against School Board Policy to place an order for products or services without an approved purchase order.
- The common approval path for all purchase requisitions, except Activity Fund purchase orders is:
 - Campus/Department Secretary
 - Campus Principal/Director
 - Purchasing Coordinator
 - Director of Business
 - and final approval by Assistant Superintendent of Finance and Operations.
- The approval path for Activity Fund requisitions is:
 - Campus/Department Secretary
 - Campus Principal/Director
 - and final approval by Activity Fund Accountant.
- The Activity Fund Accountant is responsible for making sure enough funds exist in the activity accounts to process the purchase orders.
 - Skyward will not validate this since Activity Funds use balance sheet account numbers.
- If the purchase is going to be paid out of Federal funds (except Child Nutrition), the Grants Manager enters the requisition.
 - The Grants Manager and Federal Program Director are responsible for ensuring all Federal, State, and local laws are followed on all purchases.
- The approval path for purchase requisitions using federal grant funds is:
 - Campus/Department Secretary
 - Campus/Department Principal/Grant Manager
 - Federal Programs Director
 - Purchasing Coordinator
 - Director of Business

- and final approval by Assistant Superintendent of Finance and Operations.
- The Federal Program Director is responsible for making sure that all expenditures using federal funds follow the purchasing guidelines for federal funds and the requisitions have the following attachments:
 - Three quotes
 - Three quote summary form
 - Use of funds justification form
 - Approved Request to Attend form, if applicable
- The Child Nutrition Department is responsible for ensuring the Texas Department of Agriculture purchasing requirements and guidelines are followed.
- Skyward system does not allow a requisition to be processed if funds do not exist.
- Prior to approving a requisition, the Purchasing Coordinator and the Director of Business shall review the following:
 - Requester Name
 - Shipping address
 - Vendor name and address
 - Commodity code
 - Reason – must be understandable (this is the header description)
 - Applicable attachment(s)
 - Bid Number, if applicable
 - NOTE: If the requisition is for goods or services that were competitively procured, a copy of all bid/proposals shall be on file in the purchasing department.
 - Description – detailed description of item or service
 - (exceptions may include: Order list attached).
 - Unit of measure
 - Unit price
 - Account code – the account code must match the purchase and location/department.
- If any deficiencies are noted with the requisition, the Purchasing Coordinator and/or Director of Business shall deny the requisition with notes informing the requestor of the issues.
- The Business Services Department will strive to process any emergency requisitions. The requestor should send an email to the Purchasing Coordinator, Director of Business, and Assistant Superintendent of Finance and Operations notifying us of the emergency.
- All requisition approvers in the Business Office should review pending requisitions each morning, throughout the day, and at the end of each day.

Purchase Orders

- Once requisition has final approval from the Assistant Superintendent of Finance and Operations, it becomes a purchase order and is assigned a system generated number.
- The Purchasing Coordinator/Activity Fund Accountant shall batch and print purchase orders, notifying campus/department secretaries or vendors, as appropriate.

- This should be done each morning, throughout the day, and at the end of each day.
- Some vendors are set up in the ecommerce ordering system which allows the order to be placed electronically.
 - The Purchasing Coordinator/Activity Fund Accountant will send the purchase orders to these vendors electronically.
 - These purchase orders are not sent to campuses.
- An open purchase order report is reviewed monthly, and research is done on all open purchase orders (over three months).
 - This includes a review of the receiving record for all purchases pending receipt.
- At the end of the fiscal year, all open purchase orders are either cancelled or carried forward to the following fiscal year.
 - If the purchase is carried forward to the following fiscal year, special approval is required from the Assistant Superintendent Operations to carry the amount over and re-budget.

Check Requests

- Check requests are allowed in lieu of purchase requisitions in limited circumstances.
- A check request is not appropriate when the purchase is for a tangible product or service that must be received.
- Check requests are allowed for dues and fees for some association memberships or entry fees for athletic events, such as track meet entry fees.
- The approval path for check requests is the same as purchase requisitions.

Petty Cash

- Each campus/department is authorized to have a petty cash account.
- Petty cash disbursements are not allowed for Federal funds.
- Every petty cash disbursement must be supported with an original, detailed receipt.
- Petty cash disbursements shall not exceed \$100 per expense.
- The campus/department secretary/bookkeeper ensures that the amounts spent are supported by the original, detailed receipt, and shall verify the charges, add the account codes, and forward to the campus principal for review and approval.
 - Sales tax shall not be reimbursed with petty cash funds.
- The campus/department secretary/bookkeeper shall prepare the purchase requisition to reimburse the petty cash fund.
 - The Accounts Payable/Activity Fund Accountant reviews the reimbursement request and matches the receipts to the amount requested.

Receiving Functions

- The District uses a decentralized receiving system for all goods ordered through the purchase order process.
 - This means that each campus/department will be delivered the goods and services

they order unless the shipment is too large.

- Each campus/department is responsible for inspecting, counting, and receiving the goods and services they order.
- Each campus/department is responsible for entering an electronic record of receiving in Skyward.
 - Once the receiving records exists, and an invoice is received, the accounts payable clerk will process a payment.
- If a discrepancy exists between the order and the delivery, the campus/department is responsible for notifying accounts payable and the vendor.
 - This process must be within 5 days of original receipt of the goods or services.
- If a partial shipment is received, the campus/department should only receive into Skyward the items actually received.
 - If the remaining part of the order is not received within 30 days, the vendor needs to be contacted and the order cancelled (unless other arrangements have been made and communicated to accounts payable and the vendor).
- All orders that are outstanding for more than 60 days should be researched by the campus/department placing the order.
 - All order cancellations must be communicated to the accounts payable department.

Technology and Security

- Technology use is the key in financial reporting systems.
- All core business applications, with the exception of transportation and facility work orders, use Skyward.
- The technology department performs Skyward system backups on a regular basis in accordance with established guidelines.
 - Backups shall be stored at two separate locations.
- Access to the Skyward student management application ‘*Gradebook*’ and Employee Access applications is managed by the PEIMS Department.
- Access to the Skyward Financial Management and Human Resources applications is managed by the Purchasing Coordinator.
- Access to all Skyward applications is reviewed annually.
- Depending on the level of access being requested, requests for added Skyward access must be approved by:
 - the supervisor of the employee requesting access
 - the Director of Business
 - the Assistant Superintendent of Finance and Operations
- Employee ID badges, including building access controls, are managed by the PEIMS Assistant and the technology department.
- All finance records are the property of White Settlement ISD and are maintained in accordance with the established Records Retention Schedule.
- The Director of Business is the District’s designated Records Management Officer with the

Texas Library Commission.

- No District records and/or data backups shall be destroyed, removed from the District, or shared with any individual outside the business department without appropriate authorization.

Employee Travel

Full policies and guidelines regarding employee travel can be found in the *Travel Guidelines* document on the WSISD website.

- All employees must receive approval for District Travel absences and travel expenses from their principal/director.
 - This should be done prior to submitting a Request to Attend.
- The approval process is started by the employee submitting a Request to Attend – Travel Authorization Form in Laserfiche.
 - The approval path for the Request to Attend – Travel Authorization Form is the principal/director, Director of Business, and Assistant Superintendent of Finance and Operations.
- Once the employee has received the approved Request to Attend Form, requisitions shall be entered for the associated costs.
 - This process is normally coordinated by the campus department secretary.
- The Purchasing Coordinator will keep a record of the approved Request to Attend and will monitor the submission of purchase orders for the approved requests.
- The Purchasing Coordinator will email the campus/department secretaries for missing purchase orders.
- The employee is required to submit reimbursement requests on a Reimbursement Request form through Laserfiche.
 - The employee is required to attach a copy of each receipt and a copy of the approved Request to Attend Form.
 - The Director of Business is responsible for reviewing the attached documentation to ensure all expenses are allowable.
- Employee Expense Reimbursements are approved by the campus principal/department director, Director of Business, and the Assistant Superintendent of Finance and Operations.
 - Once the approvals are complete, the request is forwarded to the invoicing email.
 - The Purchasing Coordinator will print the reimbursement request and all attached documentation and route to the Accounts Payable Clerk for payment.
- The Director of Business will monitor travel activity to ensure that the requests for reimbursement are submitted by the employee within 7 days of returning.
- Employees will receive reimbursement by an ACH deposited directly into their checking account unless they specifically request a paper check.

Training

- Every staff member in the Business Office and the Human Resources office is required to attend at least one training and/or conference per year.
- Expenses for this training, and related travel expenses, may be paid by the district, in accordance with district policies and procedures.

Vendor Management

Vendors are maintained in Skyward by the Purchasing Coordinator. Full policies and procedures regarding vendors can be found in the *Purchasing Manual* located on the WSISD website.

- Each year, the Purchasing Coordinator will release bids for the following school year in Ion Wave.
- The Purchasing Coordinator will send out notice to all current vendors and district staff to notify them of the bid and the associated deadlines.
- Employees are encouraged to contact vendors they want added and ask them to complete the bid process through Ion Wave.
- After all bids are received the Purchasing Coordinator develops the approved vendor list for Board of Trustee approval.
 - This is typically done at the June board meeting.
- Once approved by the School Board the list will be published on the District website.
- Approval from the Assistant Superintendent of Finance & Operations is required to add a vendor after the official list has been approved and published.
 - A vendor will not be added unless it is in the best interest of the District and is the best competitive deal for the District.
 - The person requesting the vendor be added would submit their request via a New Vendor Request form, with the required documents attached.
- The Purchasing Coordinator sets up the new vendors and inactivates vendors before the beginning of the new fiscal year.
 - The accounts payable clerk cannot set up vendors or inactivate vendors.
- The Purchasing Coordinator is responsible for ensuring the District does not use any vendors that have been debarred.
- The Purchasing Coordinator is responsible for ensuring that all required documents are received from the vendors including the Felony Conviction Verification and Conflict of Interest Forms (if applicable).
- The Purchasing Coordinator is responsible for receiving the completed contracted services applications each year and forwarding to the Human Resource Department for criminal history/background check.
 - The Human Resource Department runs the criminal history/background checks and communicates any issues to the Purchasing Coordinator.

Additional Guidelines Due to Requirement of SAS 99 –Anti Fraud

Consequences of Inappropriate Behavior – Zero Tolerance

- Dishonest actions will not be tolerated.
 - Violators will be subject to disciplinary action, up to and including termination.
 - Violators may be reported to the appropriate authorities when applicable.

Violations of Internal Controls

- To reduce fraud, waste, and financial abuse, all personnel in the WSISD Business Services Department must ensure that employees of the District adhere to the policies and procedures put in place.
 - In the event of a violation of these internal controls, the Business Services Department will:
 - 1st Offense
 - Send an email to the offending party to remind them of the policy and procedure that has been violated.
 - 2nd Offense
 - Send an email to the offending party, with a carbon copy to their immediate supervisor, to remind them of the policy and procedure that has been violated repeatedly.
 - This will ensure supervisors are aware of violations of internal controls.
 - Subsequent Offenses
 - Schedule a meeting with the offending party, their immediate supervisor, and the Director of Business regarding continual violations of the same policy and/or procedure.
 - This meeting may result in disciplinary action up to and including termination.

Notification/Communication of Fraudulent Activities

- We all have a duty to report certain matters such as theft, fraud, and dishonesty in the workplace.
- Actual or suspected fraud should be reported to the Assistant Superintendent of Finance and Operations or the next level above the level of suspected fraud.
- Any and all concerns about potentially fraudulent activities should be reported to the Assistant Superintendent of Finance and Operations or the next level above the suspected fraud.

Suggestions for Improvement

- Suggestions to improve business operations and/or internal controls are welcomed and encouraged.
- Submit any suggestion to the Director of Business.