

Rye Neck Union Free School District
Risk Assessment - Update
May 14, 2024

SANOSSIAN, SARDIS & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

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May 14, 2024

The Audit Committee
Board of Education
Rye Neck Union Free School District
310 Hornidge Road
Mamaroneck, New York 10543

Dear Members of the Board,

We have updated our review of your operations, policies and procedures, and we have made limited tests of the internal controls that have been implemented or modified since our initial Risk Assessment in order to provide you with this Risk Assessment Update. School Districts are required to update the initial Risk Assessment on an annual basis. In all instances where we use the word "District," we are referring specifically to the Rye Neck Union Free School District.

What is a Risk Assessment?

Risk is a measure of the effect of negative possibilities applied to a given operating environment. While all possible future events cannot be predicted, some can be anticipated and some could have a material effect (or consequence) on the District and its objectives. As stated above, the negative possibilities are called "risks." The positive possibilities are called "opportunities."

The nature of any business or enterprise that utilizes or employs capital or human resources be it in the private, public or not-for-profit sector, is that these resources may, at any time, be at risk. This is true for the

- Financial assets, such as cash and investments.
- Physical assets, such as land, buildings, and equipment.
- Human assets, including knowledge and skills.
- Intangible assets, such as reputation and information.

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What is a Risk Assessment? – concluded

While all organizations strive to eliminate or at least minimize their risk, the costs of doing so may often exceed the benefit derived. School districts often have limitations on the number of Business Office personnel that they can afford to employ, which prevents an optimal segregation of duties. Because of this reality, the District should not be consumed with the elimination of risk but, rather it should determine ways in which risk can be managed.

Risk management includes understanding and analyzing the policies and procedures that may contribute to risk and subsequently developing internal controls to mitigate the exposure to risk based on resources that are available. The Board should implement a plan by which these policies and procedures are continuously reviewed to assure that they continue to provide the safeguards intended. We will assist in this process if requested to do so.

Procedures employed by us to examine established controls.

The policies and procedures reviewed by us during the development of the 2023-24 Risk Assessment Update were discussed with key District personnel in order to identify new procedures that were implemented as well as previously existing procedures that were modified as a result of our previous Risk Assessments and those that remain unchanged. These discussions allow us to maintain our understanding of the District's policies and procedures. We sample tested documents and procedures to facilitate our continuing understanding of these procedures and responsibilities of each employee in the business office.

We reviewed the District's responses to the recommendations made in our previous Risk Assessment Update and modified the attached procedural flowcharts, where applicable, based on the changes implemented by the District.

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Board of Education
Rye Neck Union Free School District
May 14, 2024

Closing

We appreciate the cooperation and assistance that we receive from the District's Business Office personnel in providing this service to you. We are available to discuss the content of this report, or the District in general, at your convenience

Our Risk Assessment Update report follows.

Very truly yours,

Sanossian, Sardis & Co, LLP

Summary of procedural flow charts

We have reviewed, during the course of our update of the Risk Assessment, the following procedural cycles within the District's financial operations:

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The District utilizes *nVision* financial software for general ledger and business operations. We therefore have prepared flowcharts that outline the controls we observed to currently be in place. We have continued the process of updating the flowcharts from those originally presented in the 2008 Risk Assessment Update and have presented them on the subsequent pages.

We requested from, and were provided by the business office, copies of all of the new or modified District policies. We verified these policies on the District website and reviewed them to determine the effects, if any, on the procedures that have been documented in this report.

We applaud the District's continuing effort to formalize these procedures as they evolve into approved policies. Doing so will assist in the training of future employees and will also eliminate any ambiguities that may exist in the current workflow.

The controls in place will continue to be strengthened and enhanced as the District proceeds with additional intensive reviews of specific procedural cycles as well as continued reviews/updates of the Risk Assessment.



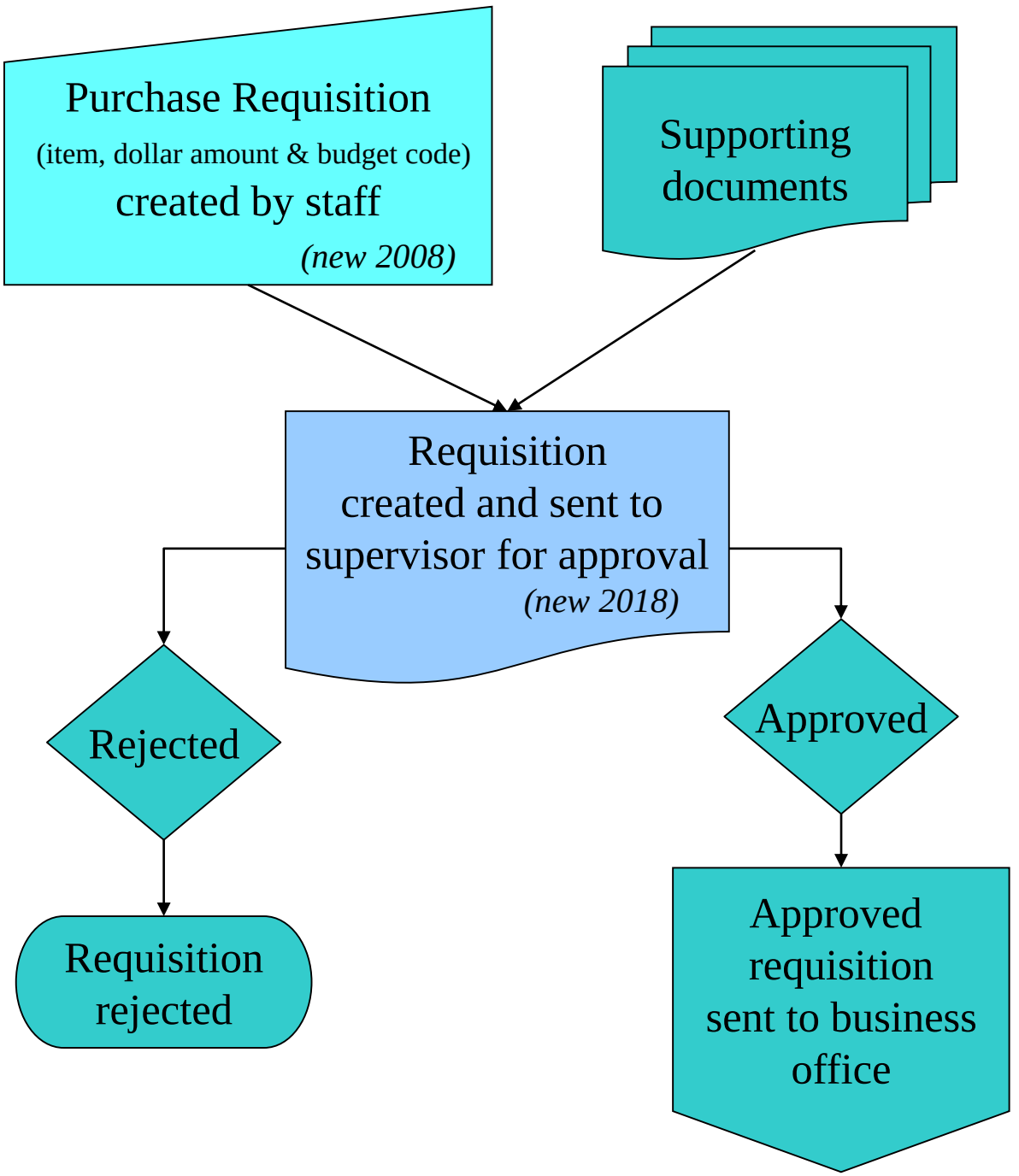
Purchasing and Payment Cycle

Internal Control Review and Flow-Chart Documentation

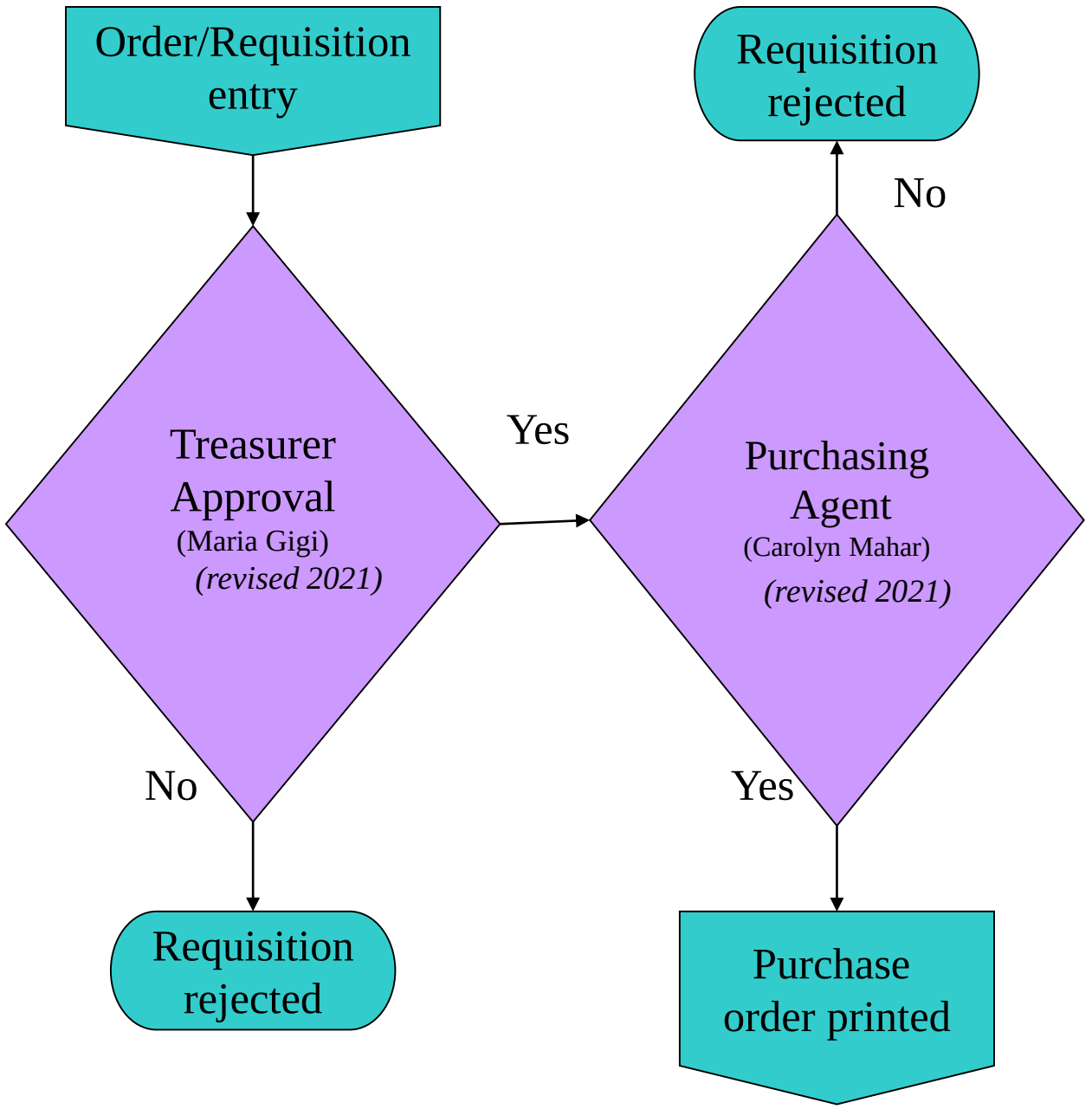
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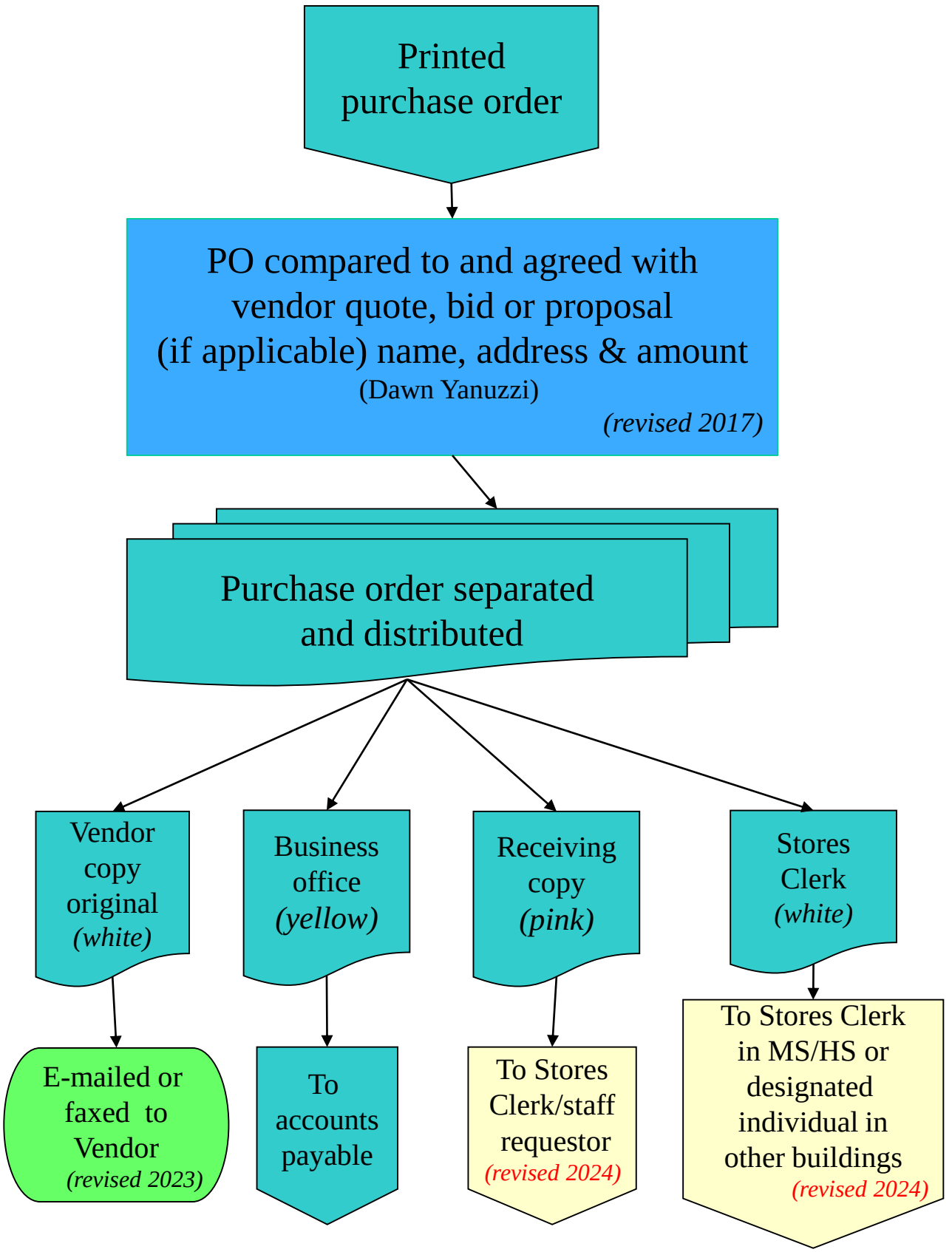
Purchase Order/Requisition Entry using nVision



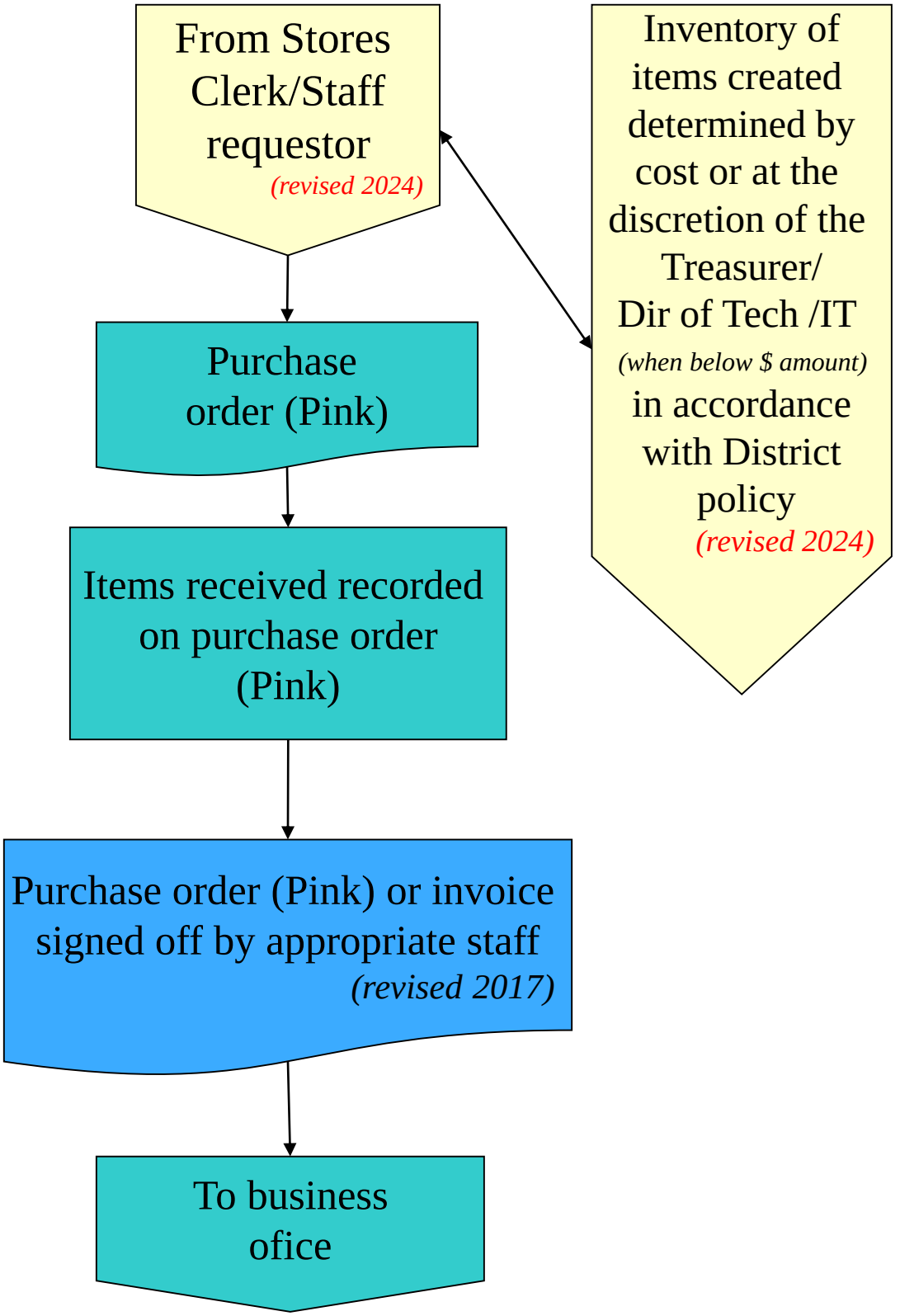
Purchase Order/Requisition Approval



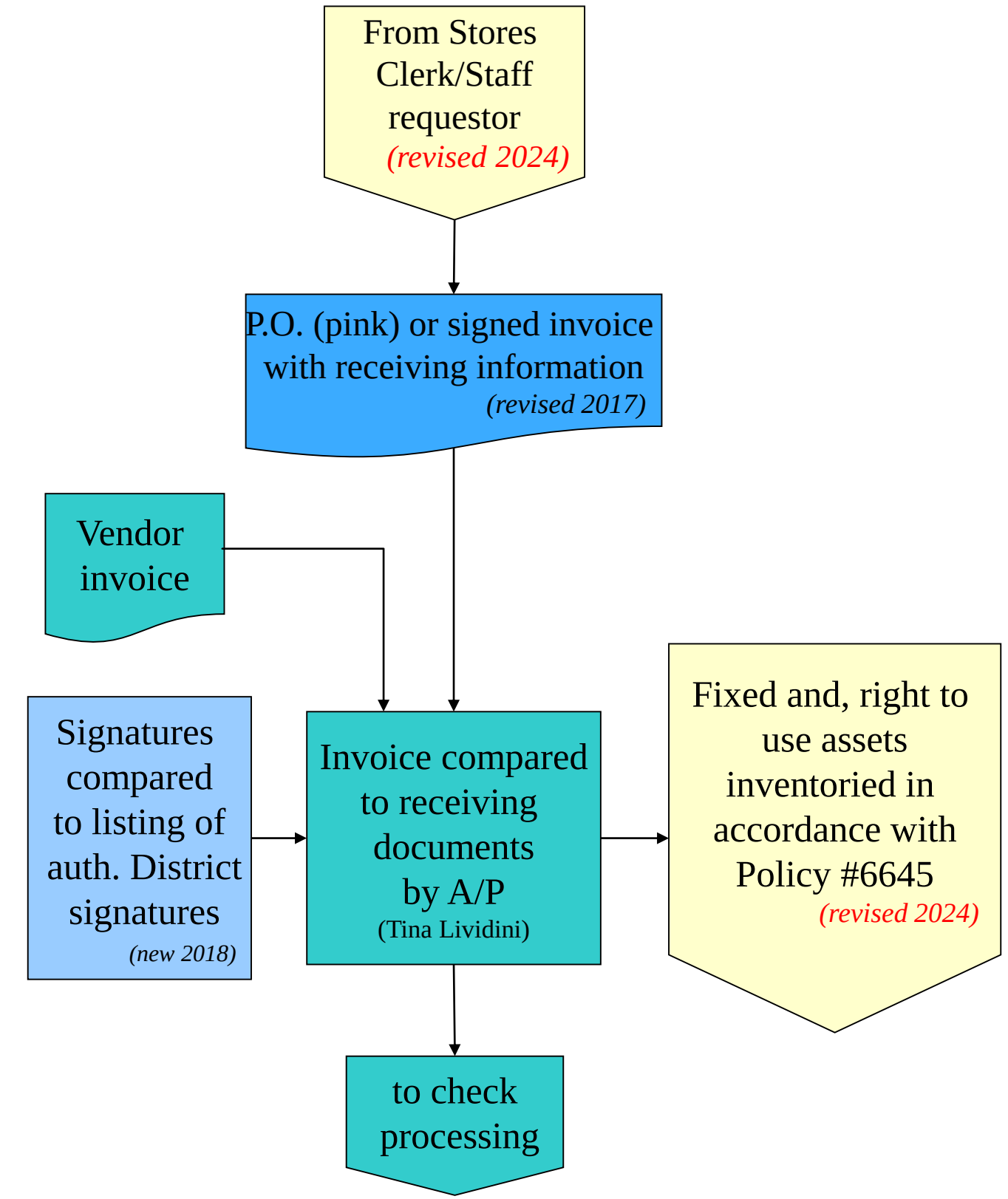
Purchase Order Creation



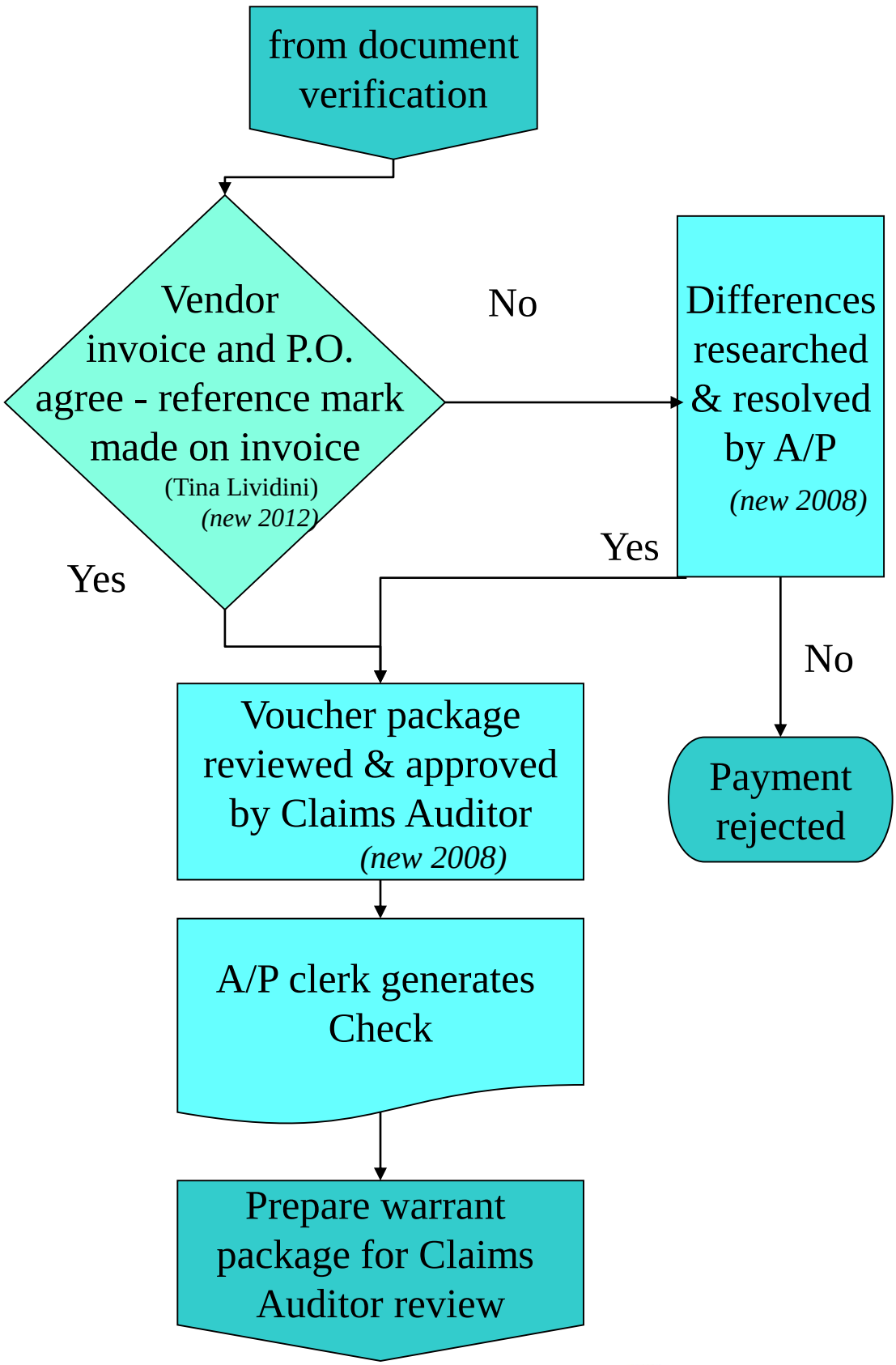
Receipt of Purchases



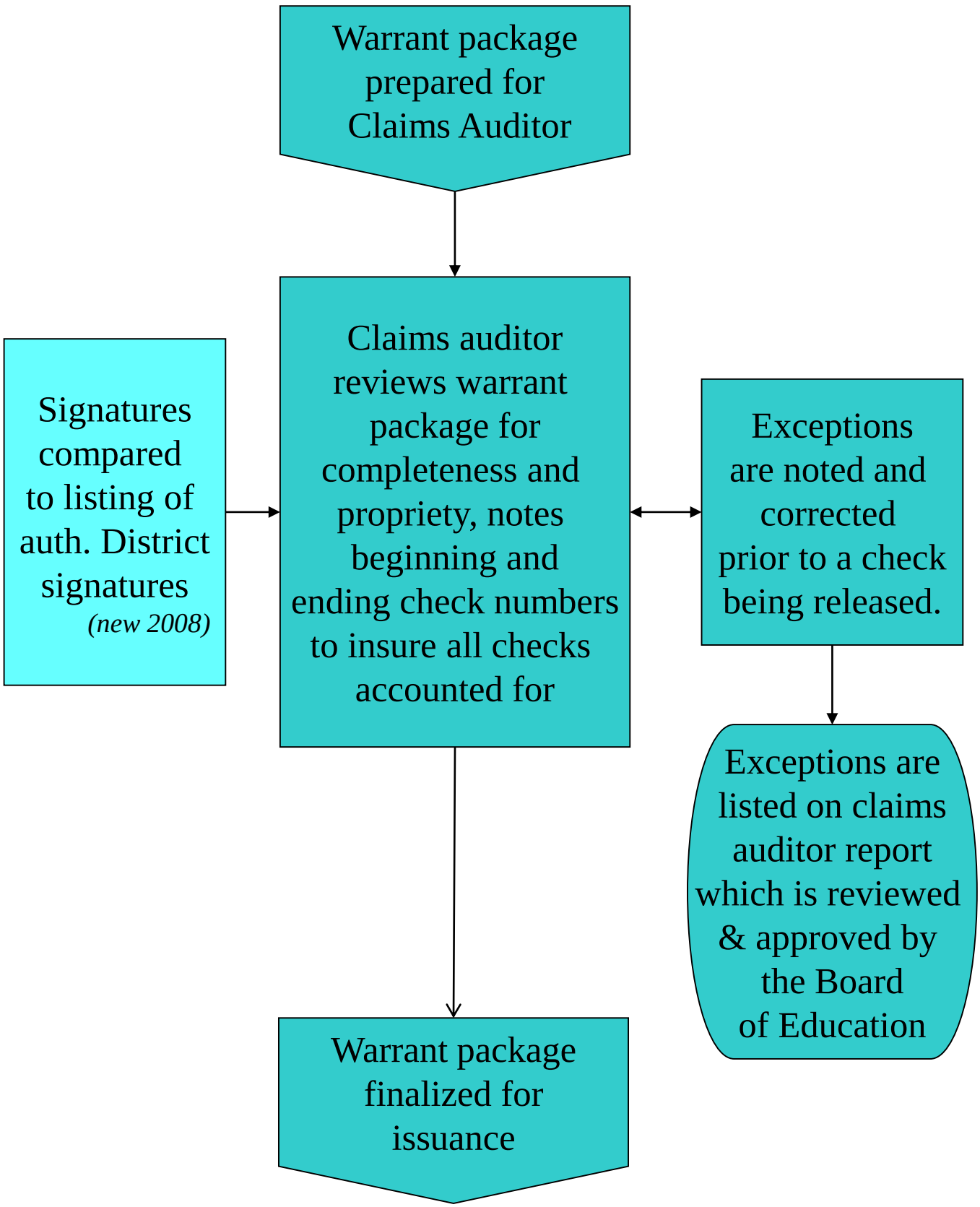
Payment, document verification



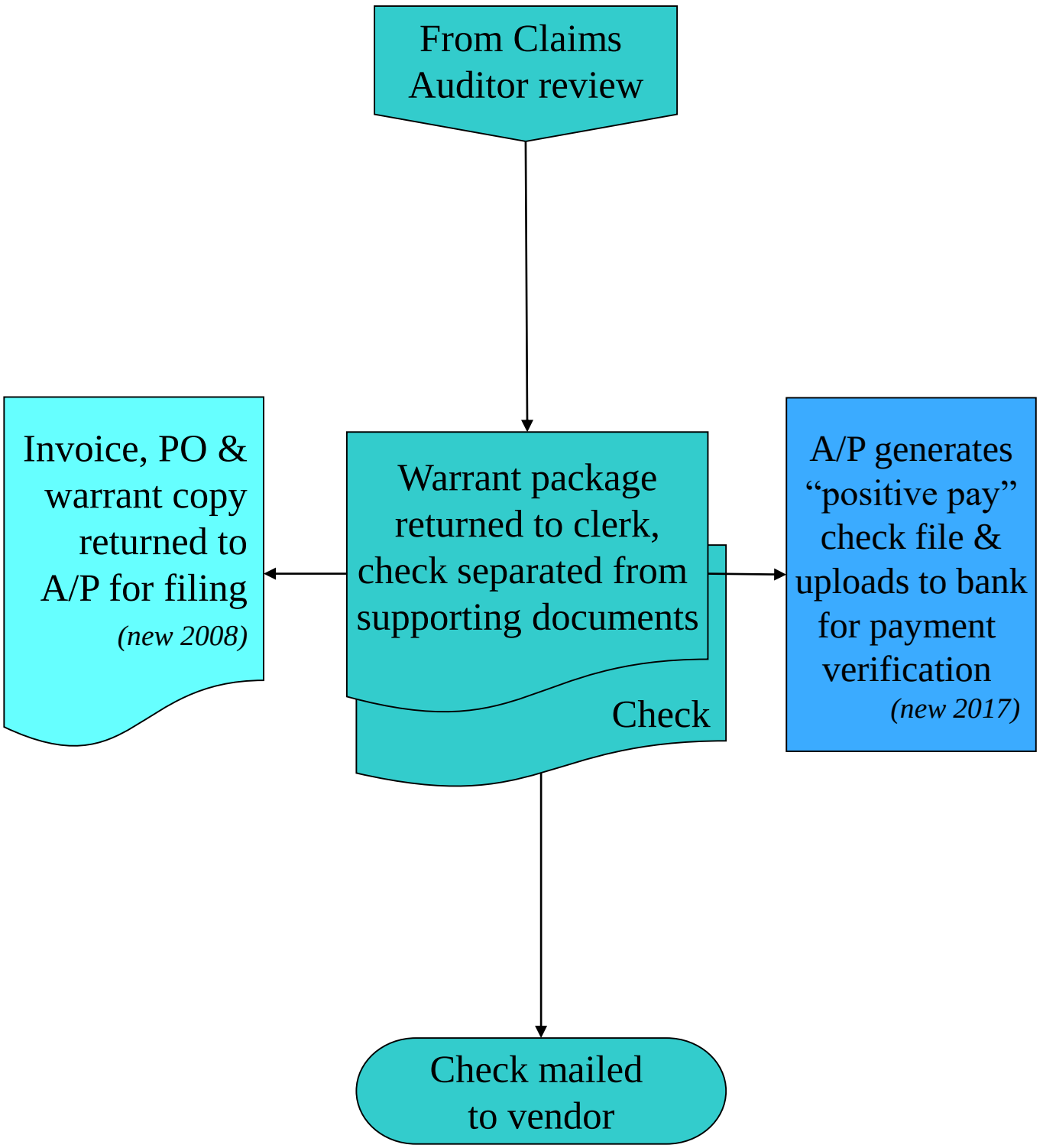
Payment, check processing



Claims Auditor Review



Distribution of payments



Purchasing Cycle

Outline

Second only to the payroll cycle in dollars disbursed, the purchasing cycle covers purchases of everything from office supplies to academic materials to capital improvements. District policy #6700, (5/18/11) and corresponding Regulation #6700-R (5/18/11) outlines the Board's expectations regarding the purchasing function and the procedures set forth to achieve them.

The purchasing cycle is initiated when a District employee prepares a requisition. Once budgetary availability is verified utilizing *"nVision,"* the requisition, along with the required supporting documentation, is submitted to the individual's direct supervisor for approval. If approved by the Supervisor, the requisition is then submitted to the Business Office, where the supporting vendor documentation (name, address, quote, bid, proposal or other documentation) is verified. If approved by the Treasurer and Purchasing Agent (Assistant Superintendent) a purchase order (PO) is generated. These changes commenced with the adoption of District Policy #6700 updated during the 2010-11 school year.

The District has continued to enhance the usefulness and therefore the functionality of the *nVision* software. Not only can requisitions be input and preliminary approval be granted at the building level, copies of the requisition are printable at the building level and can be maintained for staff records.

Once approved, a copy of the purchase order is distributed as follows:

- Vendor (white original)
- Business office (yellow copy)
- Stores Clerk/staff requestor (pink copy)
- Stores Clerk MS/HS and designated individuals at other District buildings (white copy)

The Stores Clerk utilizes the pricing shown on the PO to identify items costing more than $5,000 for inclusion in inventory records in accordance with District policy #6645 (1/17/24). The inventory of technology assets is the responsibility of the Director of Technology and the IT consultant. Items costing less than $5,000, are inventoried at the discretion of the Treasurer and Director of Technology in conjunction with the IT consultant.

Quantities received are recorded on the receiving copy of the PO and forwarded along with the packing slip, if provided, to accounts payable for payment. The accounts payable department then compares the invoice received from the vendor to the receiving documents and original PO to verify item pricing and quantity. Authorizing signatures are also verified to a District listing of authorized signatures; the vendor invoice is then processed for payment. Utilizing a listing of authorized signatures is a practice which resulted from a recommendation made in the initial Risk Assessment.

Purchasing Cycle

Outline – concluded

The voucher package is also reviewed by the Claims Auditor before payments (checks /warrants) are generated. The supporting documentation is verified for completeness and mathematical accuracy. Authorizing signatures are compared to the listing of authorized signatures maintained.

Any item purchased of a non-consumable nature (equipment, fixtures, vehicles, electronics or computers) having a cost in excess of $5,000 and a normal expected life of two years or more, is considered a fixed asset and capitalized. All of these items are recorded in the District's fixed asset ledger, certain items are tagged, with a District ID number for purposes of tracking (see *fixed asset cycle*).

Prior to the warrant being prepared, the vendor invoice is compared to the PO and the vendor name, address and amount to be paid are agreed. Verification of this review is marked on the PO.

A check or "warrant" package is then prepared and the District Treasurer's electronic signature is applied to the check. The Claims Auditor reviews the warrant package again prior to the payment being released to the vendor.

After approval by the Claims Auditor, a clerk separates the check and remittance documents from the warrant package. The check and remittance documents are mailed to the vendor, and the balance of the warrant package is returned to A/P for filing.

A *"positive pay"* check file, of the approved warrant packages, is created by accounts payable and uploaded to the District's disbursing bank. The positive pay function authorizes the bank to pay only those items presented that match the information provided in the *"positive pay"* report, including payee, amount etc. Any exceptions are flagged by the bank and require manual approval of the proper District personnel

Purchasing Cycle

Observations and recommendations

Purchase orders:

Observation: The District, in response to a recommendation made in the Initial Risk Assessment, has developed a listing of authorized signatures to be utilized by the accounts payable department and the Claims Auditor to verify signatures on the various purchasing and payment documents. In the past these individuals could only verify that a signature existed and not that the individual signing was authorized to do so. Starting with the 2009-10 school year this listing has been updated each year to include new authorized signors.

Observation The District maintains a listing of authorized signors and specimen signatures, to be used during the approval process for approving receiving documents for the generation of payments to vendors. As the school year progresses additional individuals are added, it is recommended that this listing be reviewed and updated on a periodic basis to ensure that the information being relied on during the payment process is accurate and complete.

Observation: The requisition is first reviewed by the Treasurer prior to being sent to the Purchasing Agent for final approval before a PO is printed. This dual approval process allows for a double check of budget availability, as well as, vendor suitability. This preliminary approval adds a second review of requisitions, thereby rejections of some, and thus reducing some of the clerical paperwork burden placed on the Purchasing Agent who is also the Assistant Superintendent. This modification to the original procedure remains in place and is working as planned.

We concur with this modification, as a control is always better when more reviews are placed on a procedure.

Observation The District encourages a Purchase Order be generated at the beginning of the school year or when the need for the service or product is identified, even if not needed until later in the school year. Open Purchase Orders are subject to continuous review by the Accounts Payable Clerk and the Treasurer.



Fixed and Right to use Asset Purchase and Control Cycle

Internal Control Review and Flow-Chart Documentation

May 14, 2024

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Fixed and Right to use Asset Control and Purchase Control

From payment portion of Purchasing cycle

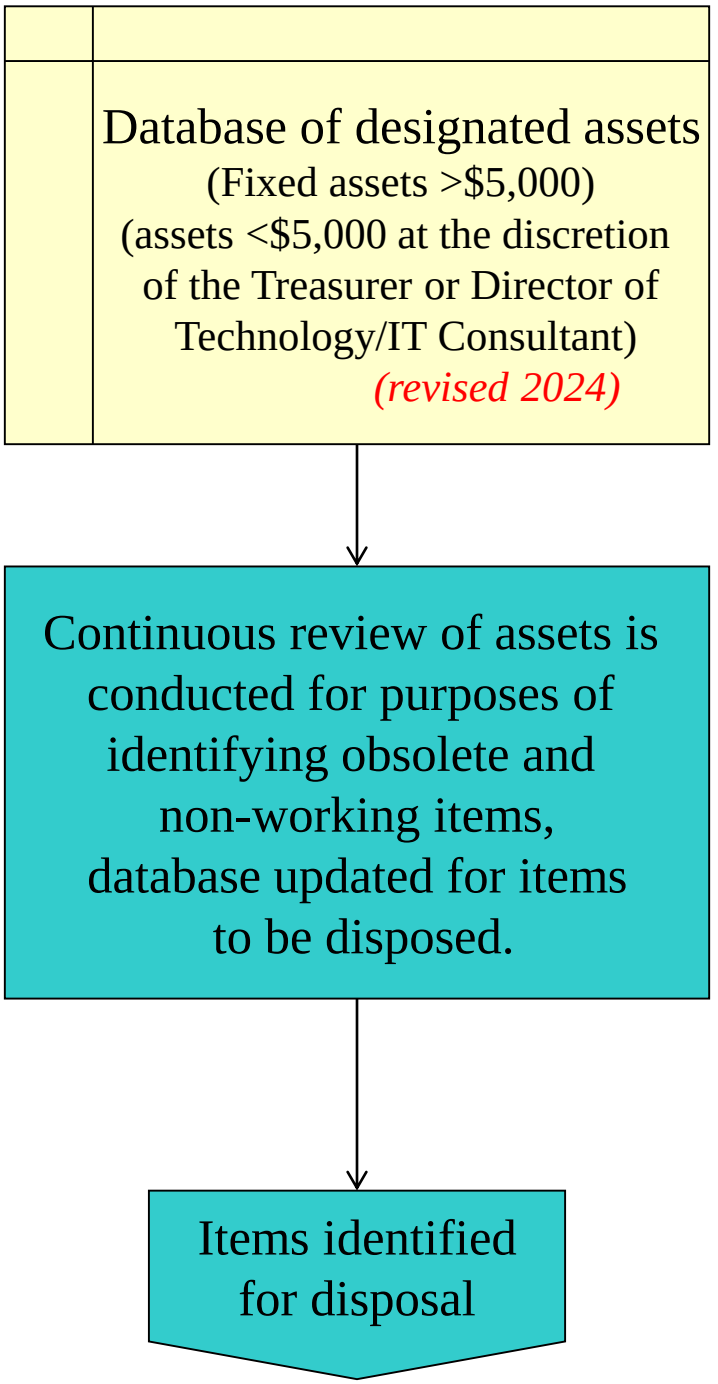
Asset description entered into data base, asset # assigned, serial # and asset location also entered into database. *(revised 2019)*

Database of designated assets
(Fixed assets >$5,000)
(assets <$5,000 at the discretion of the Treasurer or Director of Technology/IT Consultant)
(revised 2024)

District staff complete and sign a listing of fixed assets in their control
(revised 2011)

Computer equipment available for "loan" to students and staff are tracked by the District Director of Technology and I/T consultant.
(revised 2024)

Fixed and Right to use Asset Control and Purchase Control



Fixed and Right to Use Asset Purchases & Control

Outline

In compliance with District policy #6645, (11/17/07, revised 1/17/24), the District catalogs "*fixed assets"* that have a useful life of greater than two years, have physical characteristics not appreciably affected by use or consumption, represent an investment of money which makes it feasible and advisable to capitalize and have a value among the classifications as follows:

- Tangible items that cost more than $5,000 will be capitalized and depreciated for GASB 34 reporting purposes.
- Tangible items costing less than $5,000 will be expensed for GASB 34 reporting purposes.

The District also capitalizes "right to use" assets as defined below:

- Assets resulting from a contract that conveys control of the right to use another party's non-financial assets for a noncancelable period of time of greater than twelve months in an exchange or exchange-like transaction as prescribed by GASB Statement No. 87 "Leases" will be capitalized and depreciated when the aggregate value of these contracts exceeds $15,000 for GASB No. 87 reporting purposes. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.
- Assets resulting from a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, for a noncancelable period of time of greater than twelve months in an exchange or exchange-like transaction as prescribed by GASB Statement No. 96 "Subscription Based Information Technology Arrangements" (SBITAs) will be capitalized and depreciated when the aggregate value of these contracts exceeds $15,000 for GASB No. 96 reporting purposes.

Fixed asset items are entered into the inventory tracking system, along with a description of the asset, its model and serial numbers, and the location where the asset will be stored or used.

The Stores Clerk utilizes the pricing shown on the PO to identify items costing more than $5,000 for inclusion in inventory records in accordance with District policy #6645 (1/17/24). The inventory of technology assets is the responsibility of the Director of Technology and the IT consultant. Items costing less than $5,000, are inventoried at the discretion of the Treasurer and Director of Technology in conjunction with the IT consultant.

In accordance with "The Uniform System of Accounts for School Districts" and the recommendations of the State Comptroller's Office, an inventory of the district's fixed assets and other equipment and property valuing $5,000 or more will be maintained by the District's Business Office with the cooperation of all building and department administrators. This inventory will include a description of the asset, its model and serial numbers, and the location where the asset will be stored or used

Fixed and Right to Use Asset Purchases & Control

Outline - concluded

The District's Business Office maintains a system of internal controls for all fixed assets and other inventoried district property, including a property register which is updated on an ongoing basis. The Business Office may use the assistance of outside advisors and appraisers in carrying out this responsibility.

District staff continuously reviews assets under their control. Any items that are found to be obsolete or no longer in working condition are identified for possible disposal, see "Disposal of District Property" cycle

Fixed and Right to Use Asset Purchases & Control

Observations and recommendations

Observation: The District's Business Office maintains an inventory of the district's fixed assets and other equipment and property with a value greater than $5,000.

Some assets, with values less than $5,000, may be cataloged for tracking purposes at the discretion of the Director of Technology in conjunction with the IT consultant.

Asset information (item description, model number, serial number and location) is recorded subsequent to receipt of items and invoice. Inventories of cataloged assets are maintained and existence/location is reviewed.

Policies related to the controls over the purchase and inventorying of fixed assets and other designated items have recently undergone a thorough re-write and the dollar value for fixed assets has been adjusted to better safeguard District assets.

We will continue to review this area for each annual risk assessment update.



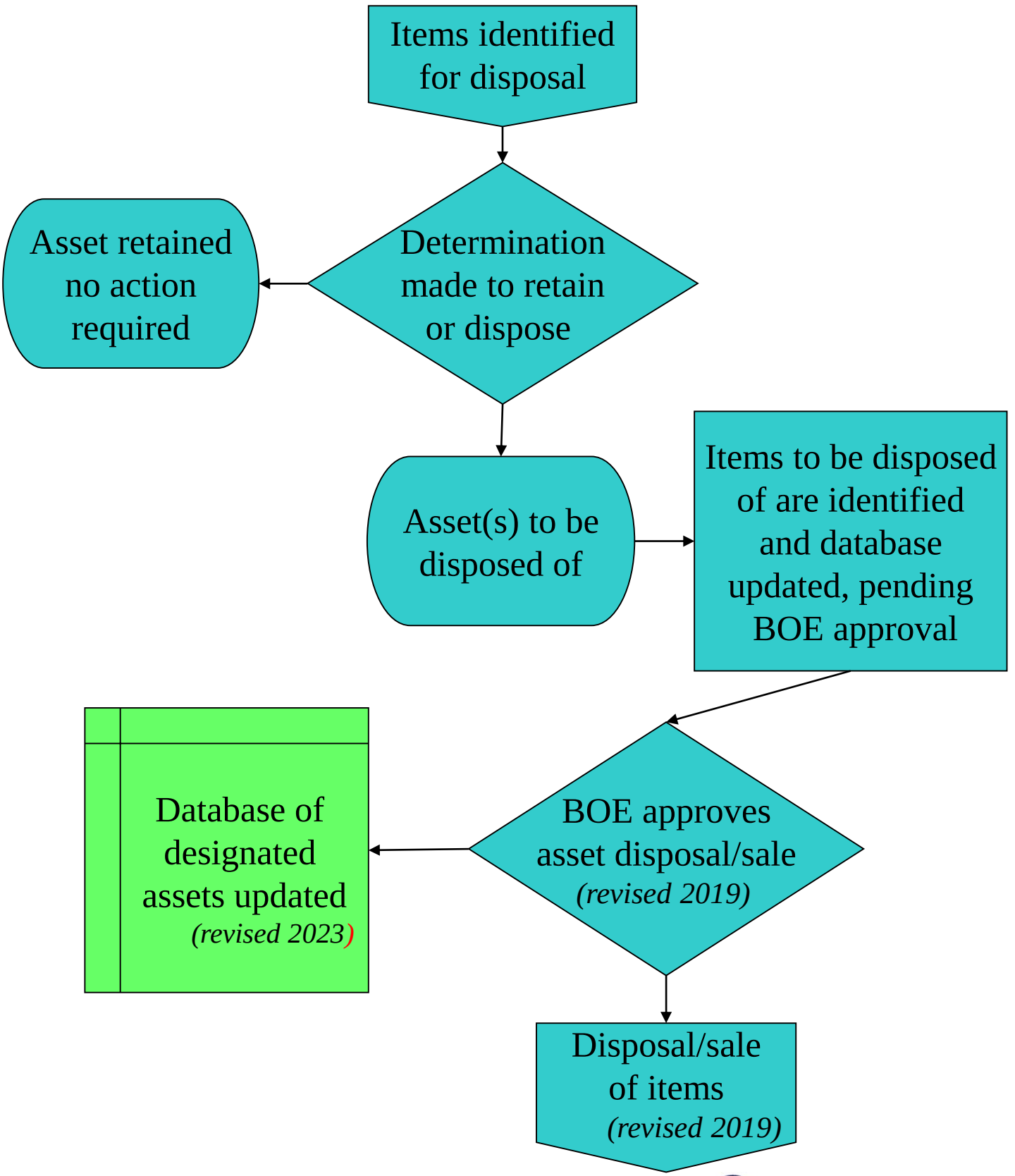
Disposal of District Property Cycle

Internal Control Review and Flow-Chart Documentation

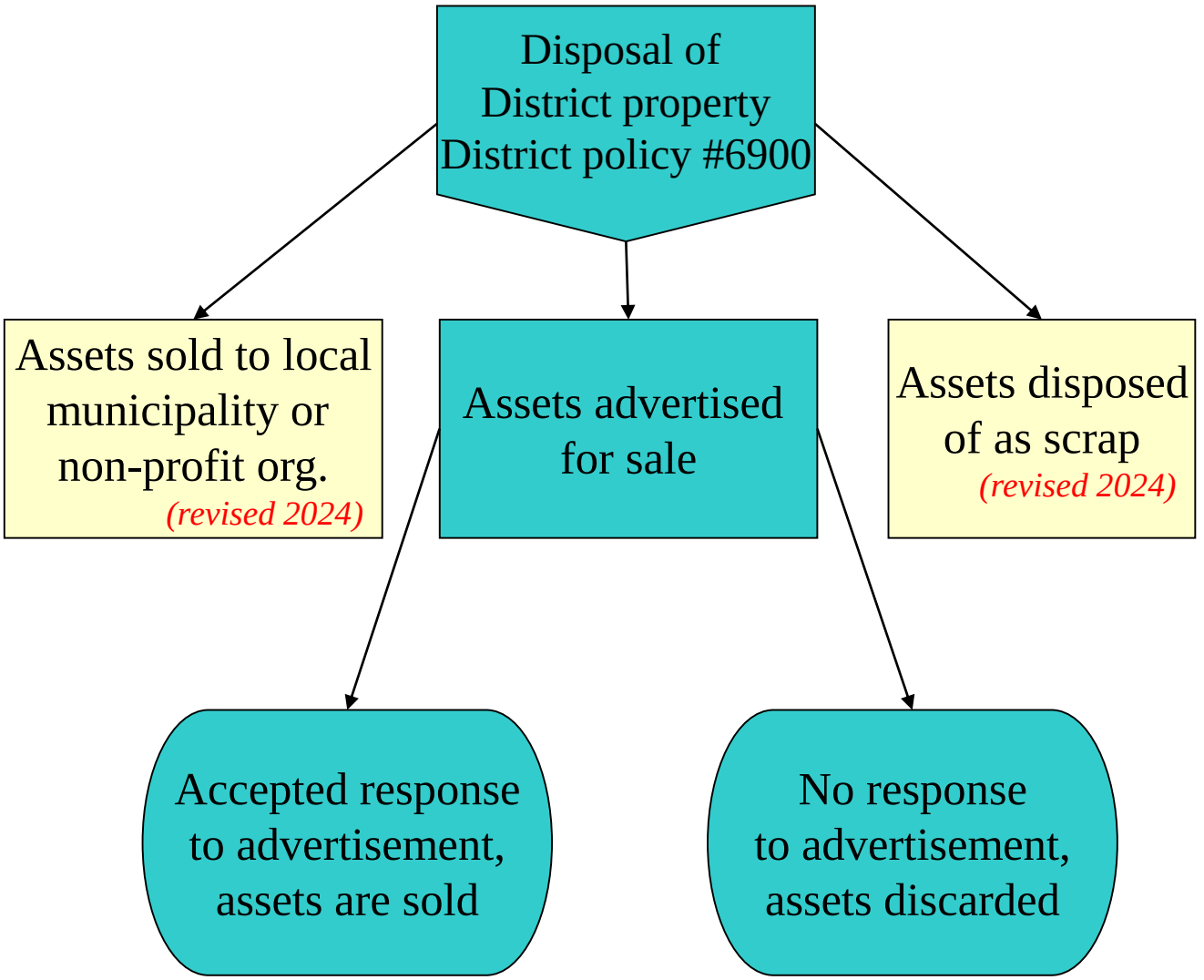
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Authorization to Dispose of District Property



Disposal of District Property



Disposal of District Property

Outline

Items to be disposed of are identified through the normal course of District operations. District policy #6900 (9/4/13) outlines the procedures to be followed to identify these assets. As these assets become obsolete or are no longer functional a determination is made by the Administration to request from the Board of Education authorization to dispose of specific items.

In addition, the District performs periodic reviews to identify location and functionality of all assets. Assets identified as obsolete or no longer of any use are segregated for disposal.

After the Board of Education has approved the asset disposal, the assets are either immediately disposed of, sold to local municipalities or non-profit organizations, or advertised for public sale. In the event of a public sale, purchase bids are requested and the assets are then sold to the highest bidder. In the event that no bids are received, the items are cannibalized, if possible and then sold as scrap or disposed of as trash.

The district staff continuously reviews assets under their control and any items that are found to be obsolete or no longer in working condition are identified for possible disposal. These items are processed in accordance with the aforementioned policy.

Disposal of District Property

Observations and recommendations

Observation: The District performs periodic reviews to identify location and functionality of all assets. Assets identified as obsolete or no longer of any use are segregated for disposal awaiting Board of Education approval. The control over and safekeeping of District assets is an area that has seen strict scrutiny in State Audits. We feel that the District has adequate procedures in place to safeguard District property. The District has implemented a plan, as a result of a recommendation made in the Initial Risk Assessment, whereby the Assistant Superintendent works with department heads to monitor and control the identification of and disposal of obsolete assets. This is intended to identify any departments that are disposing of district property more frequently than expected.



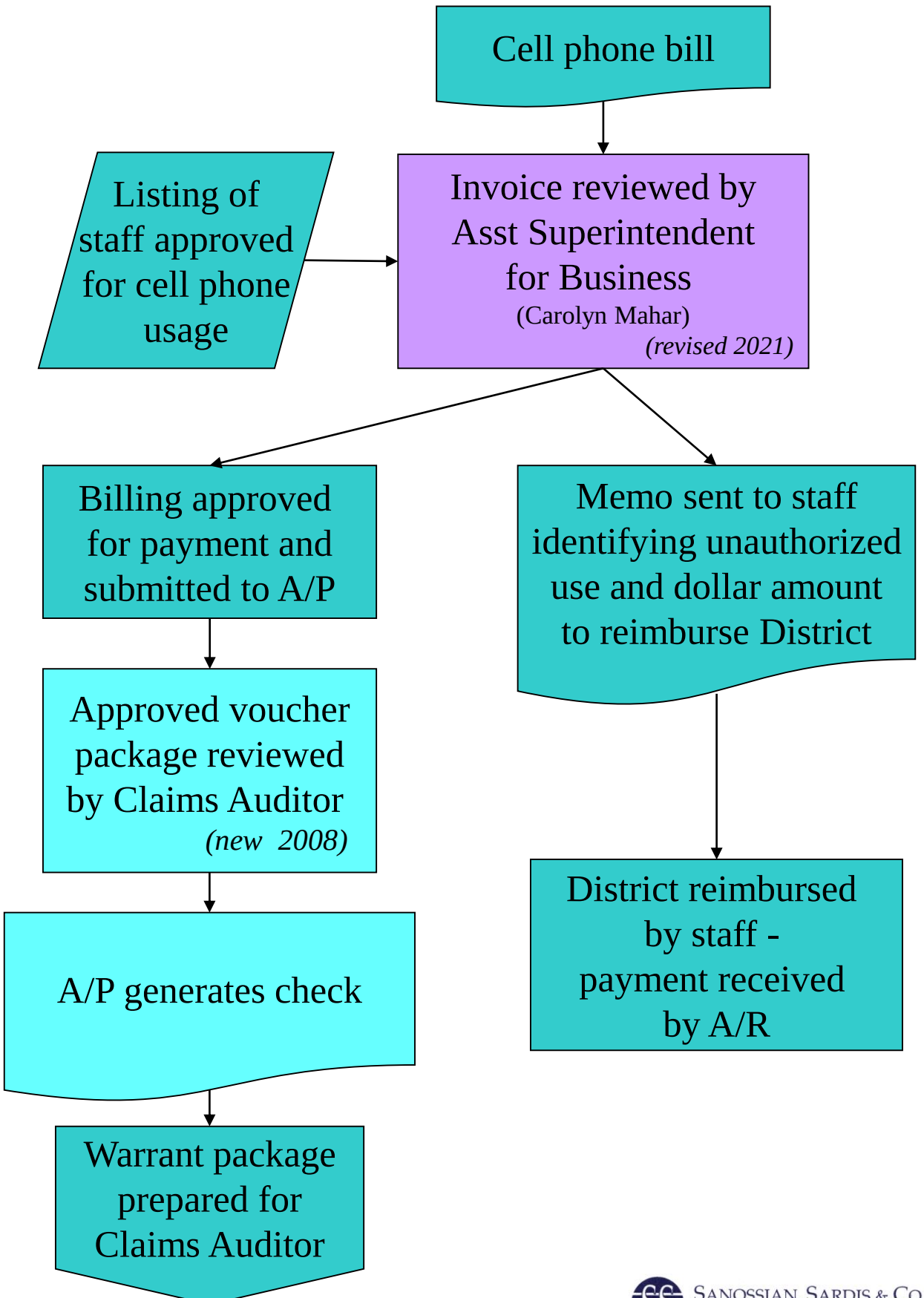
Cell phone expenses

Internal Control Review and Flow-Chart Documentation

May 14, 2024

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Cell Phone expenses



Cell Phone Expenses

Outline

District policy #8330 (initially adopted 12/15/10, reviewed and amended 12/21/22) clearly specifies those District employees who are authorized to have a District provided cell phone.

The Assistant Superintendent for Business reviews every cell phone bill upon receipt in order to identify any charges associated with personal use by these employees. In the event that personal use is identified, a summary is generated and the employee is notified in a memo of the amount of reimbursement required. Excessive and/or improper use of the cell phone may result in the revocation of cell phone privileges.

Only after the review by the Assistant Superintendent of Business is the cell phone bill approved for payment. The bill is then submitted to Accounts Payable for payment processing. A warrant package will be prepared for review by the Claims Auditor as is done for all disbursements.

On at least annual basis the Business Office is required to provide a listing of cell phone users to the Board of Education for approval. This reporting takes place at the July reorganization meeting.

The cell phone contract is with a NYS Office of General Services contracted vendor to ensure cost effectiveness and purchasing policy compliance.

Cell Phone Expenses

Observations and recommendations

Observation: The District cell phone policies were implemented in response to recommendations from the State Education Department. These policies require the strict review of cell phone invoices, as described above, to identify personal or misuse of District provided phones. Personal use of cell phones is identified and the employee is notified. The controls exhibited over the use of District cell phones appear to be functioning well.

Reimbursement to the District is required for any charges deemed to be personal in nature. The extent of unauthorized usage is extremely rare and therefore the amount of reimbursement required has historically been minimal.



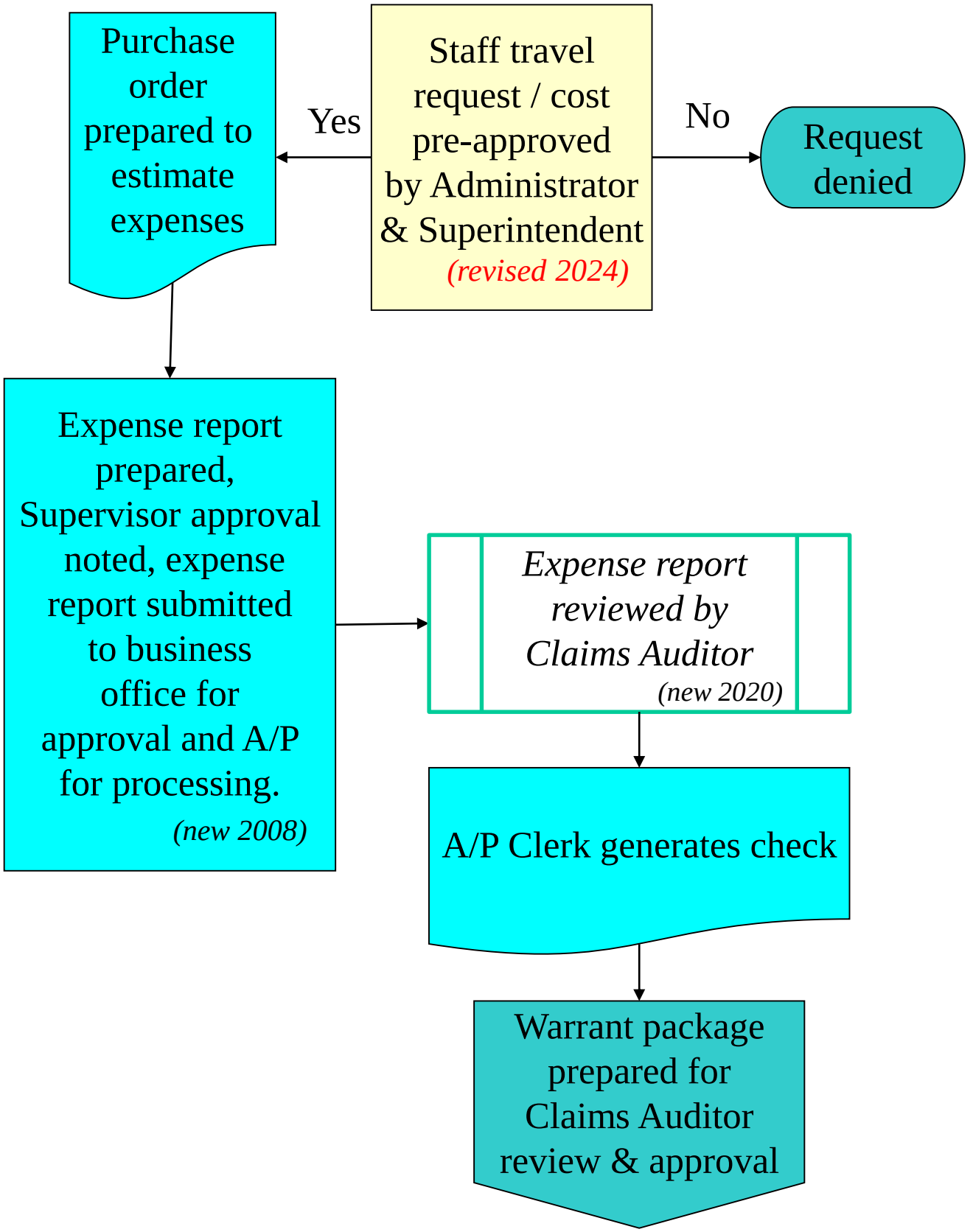
Travel and Expense Reports

Internal Control Review and Flow-Chart Documentation

May 14 2024

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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Travel & Expense Reports



Travel and Expense Reports

Outline

District policy (#6830, 6/14/17) sets forth the regulations regarding employee expense reimbursement for travel and related expenses. This policy was updated as a result of a review conducted of District expense reports and sets forth per-diem amounts for meals and gratuities among other regulations regarding the content and submission of expense reports.

An employee must first get any proposed travel approved by his/her direct supervisor and the Superintendent. Only after the Superintendent's approval can the employee make the necessary travel arrangements. A purchase order is then prepared and submitted for approval.

After the travel is completed, an expense report with supporting documentation is prepared and submitted to the direct supervisor, Treasurer, Assistant Superintendent for Business and Superintendent for approval. Once all approvals are documented on the expense report, the report is submitted to accounts payable for reimbursement. The expense report form has been modified in accordance with recommendations made in the Initial Risk Assessment to provide for Supervisor and Business Office approval.

The District expense policy specifies per-diem meal amounts for full day travel and partial day travel out of the District as well as reimbursement for auto mileage. The District, in accordance with recommendations made in the Initial Risk Assessment, reconciles these rates with the current rates allowed by the Internal Revenue Service which is approved at the annual re-organization meeting every July.

Travel and Expense Reports

Observations and recommendations

Observation: The District utilizes an expense report form for the submission of all reimbursable travel expenses. The expense report has been modified in recent years to include an area for the approval of the employee's supervisor and Business Office (A/P).

Observation: District policy #6830 identifies per diem rates for meals, gratuities and other reimbursable expense items. We recommend that the policy be amended to identify that the approved rates for travel meals, mileage gratuities, etc. follow IRS approved rates as identified in publications 463 and 15-B. This will eliminate the need to revise and update District Policies as these rates have a tendency to fluctuate.



Credit and Gasoline Cards

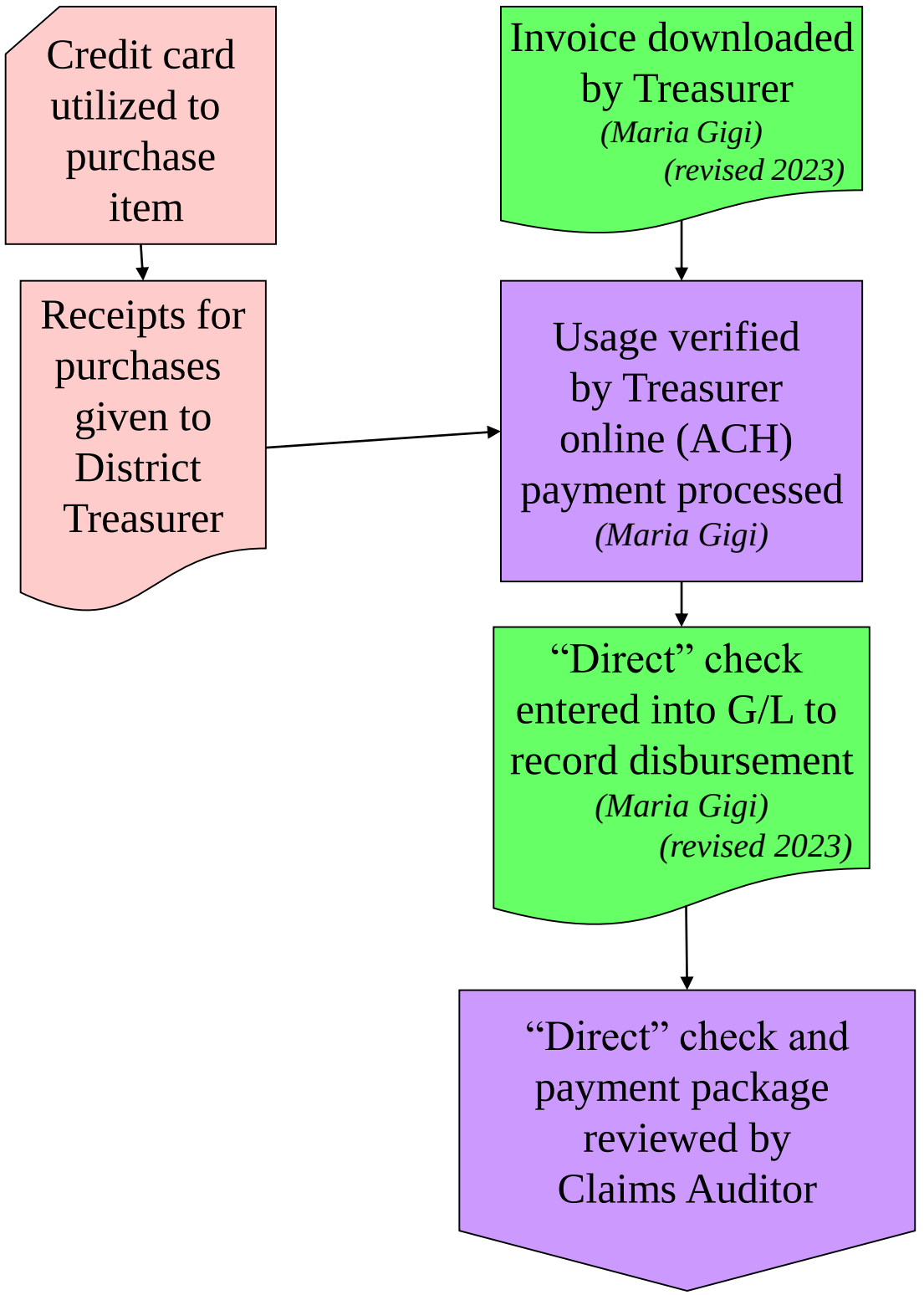
Internal Control Review and Flow-Chart Documentation

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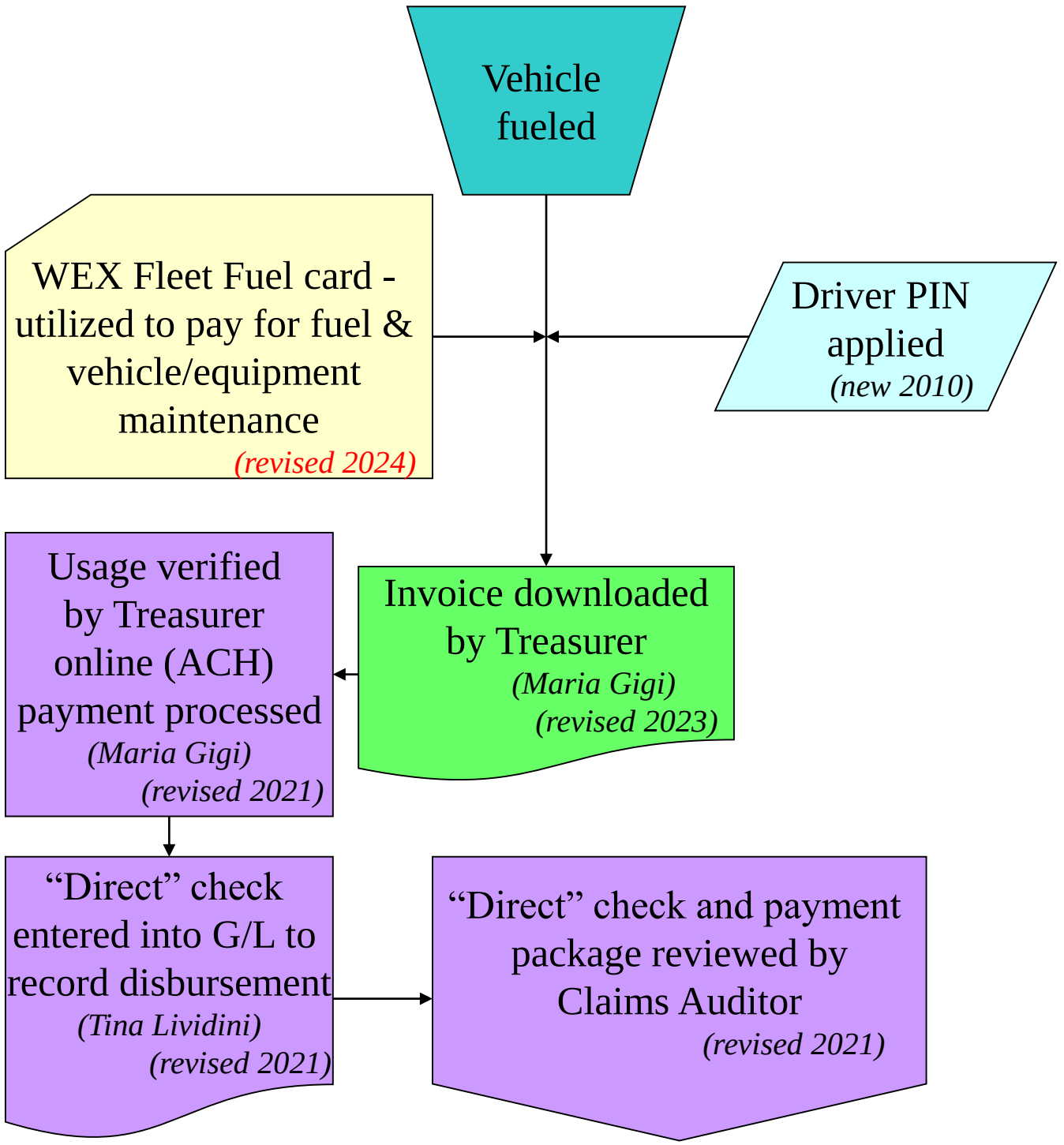
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Credit card expenses

(new 3/16/22)



Gas card expenses



Credit and Gasoline Cards

Outline

District policy (#8333 12/19/18 revised 3/16/22) sets forth the procedures regarding the use of the District's credit and gasoline credit cards.

The District permits and provides the Superintendent and Assistant Superintendents with District credit cards to pay for actual and necessary expenses in the performance of work-related duties for the District as well as purchases from certain vendors that do not accept purchase orders. The names of the individuals who are issued these cards is maintained by the Business Office and is reported to the Board of Education (BOE) annually at the July reorganization meeting.

The District has established credit lines not to exceed $5,000 for each card and $10,000 in the aggregate for all cards issued.

Credit cards can only be used for legitimate District business and the use of credit cards is not intended to circumvent the District's purchasing policy. No claim or purchase made by credit card will be paid unless accompanied by an itemized voucher approved by the school official whose action facilitated the claim and it must be processed by the District's Purchasing Agent and follow all established purchasing and payment procedures.

The District utilizes WEX Fleet cards (formerly Wright Express) to provide fuel credit cards to the custodial staff and Stores Clerk for the purpose of refueling vehicles or equipment and the performance of general maintenance on them.

The WEX fleet system is a card based system to keep track of the fuel purchases and vehicle usage. Each vehicle is assigned a card, identified by the license plate number. A list of registered drivers is maintained by the District. Each driver is assigned their own confidential personal identification number (PIN).

Each card is kept in the assigned vehicle at all times. The card, by itself is useless; a valid PIN is required to authorize each purchase. All valid PIN's can be used to authorize a fuel purchase on each credit card. When a driver takes a vehicle for fuel, they swipe the card; enter the mileage and their PIN. In order to fill a fuel can, a "9" is entered for the mileage, which designates this purchase as a non-vehicle fuel purchase.

The aggregate credit limit for these cards shall not exceed $2,300.

The credit cards and WEX Fleet card are NYS Office of General Services contacted vendors to ensure cost effectiveness and purchasing policy compliance.

Credit and Gasoline Cards

Outline, concluded

The District Treasurer (Maria Gigi) downloads the invoices from the online account. She verifies the usage and pays the invoice on line via an ACH debit. A “direct” check (no previous voucher required) is prepared to record the payment. The payment is then recorded on the purchase order as well. The invoice, which includes a memo entry of the mileage entries, is attached to the “direct” check.

The Claims Auditor reviews the transaction and the corresponding “direct” check, in both instances, just as if the disbursement was made by a voucher payment check.

Credit and Gasoline Cards

Observations and recommendations

Observation: The credit cards in use by District personnel are being used in accordance with the stated District policy in place.



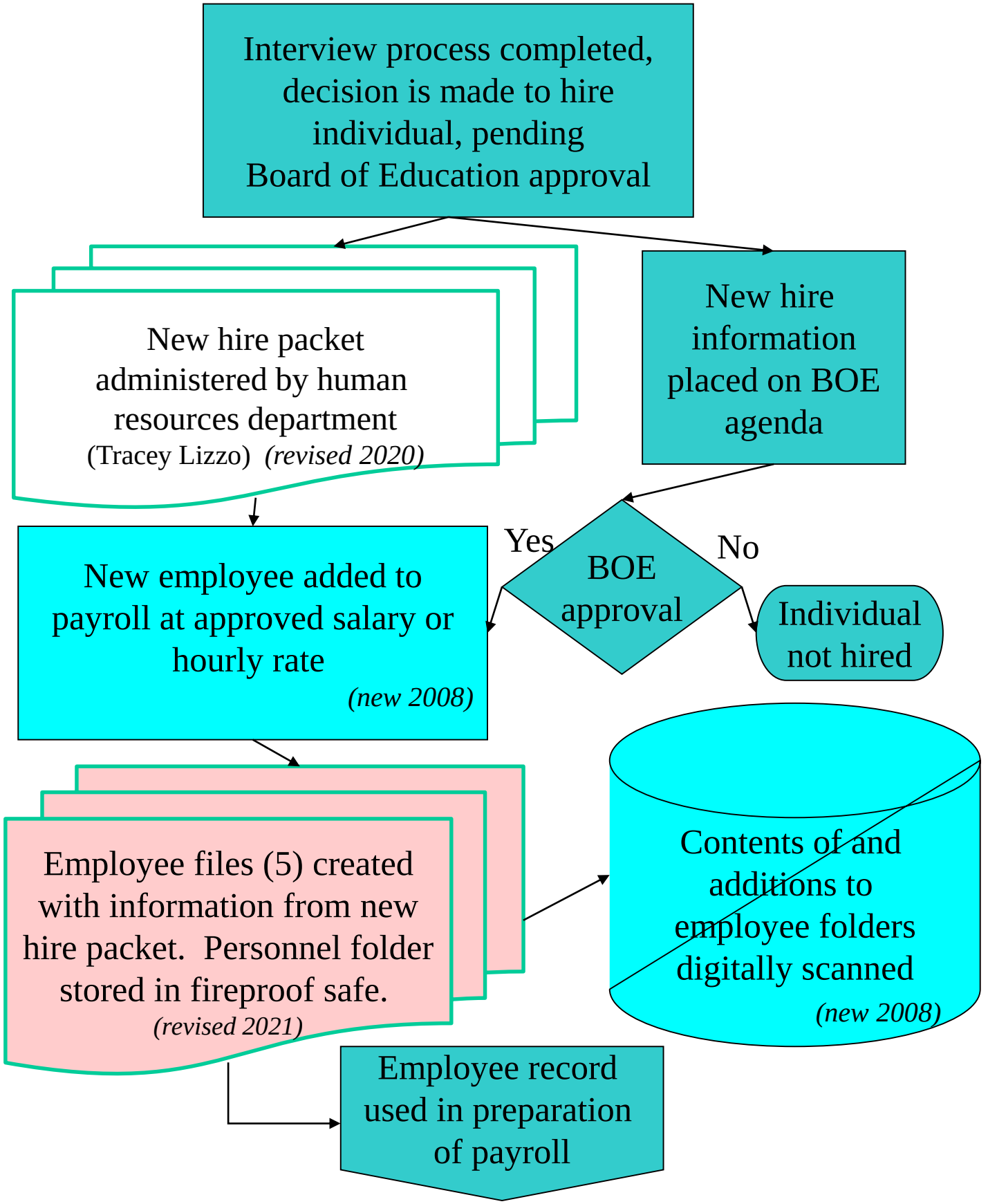
Payroll and Personnel Cycle

Internal Control Review and Flow-Chart Documentation

May 14, 2024

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New Employee Hiring



Employee Attendance Reporting

"Personal/Vacation day" request entered into "Red Rover" reviewed by Administrator
(Revised 2024)

"Personal/Vacation day" request reviewed by Superintendent in "Red Rover" to determine propriety of absence
(Revised 2024)

Automated approval or rejection email sent to employee
(new 2024)

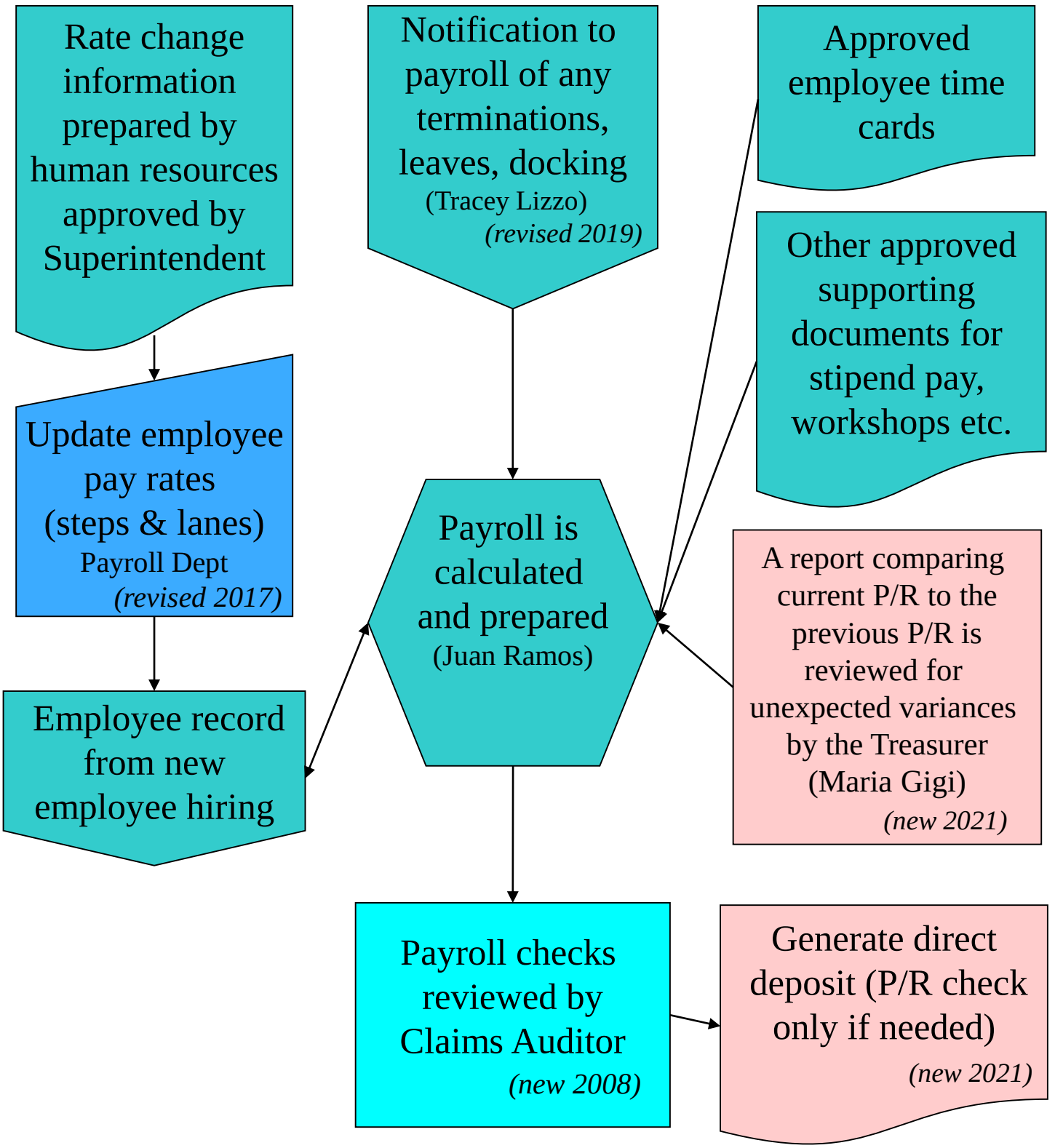
approved

Red Rover absence records imported into ***"nVision"***
(Tracey Lizzo)
(revised 2024)

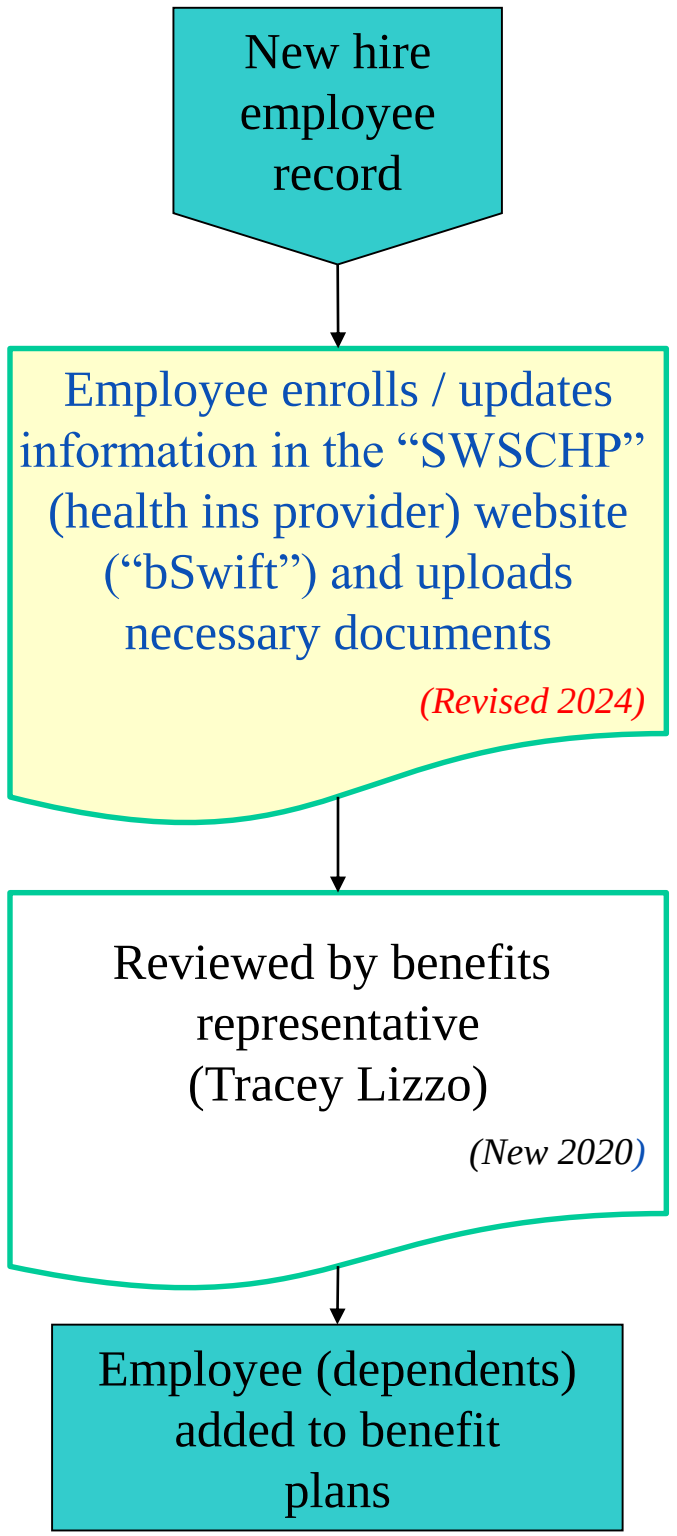
Employee record updated for approved absence

Monthly substitute list is downloaded from Red Rover by Treasurer. Report is prepared by Treasurer and approved by Asst. Superintendent for Business and submitted to payroll monthly
(revised 2024)

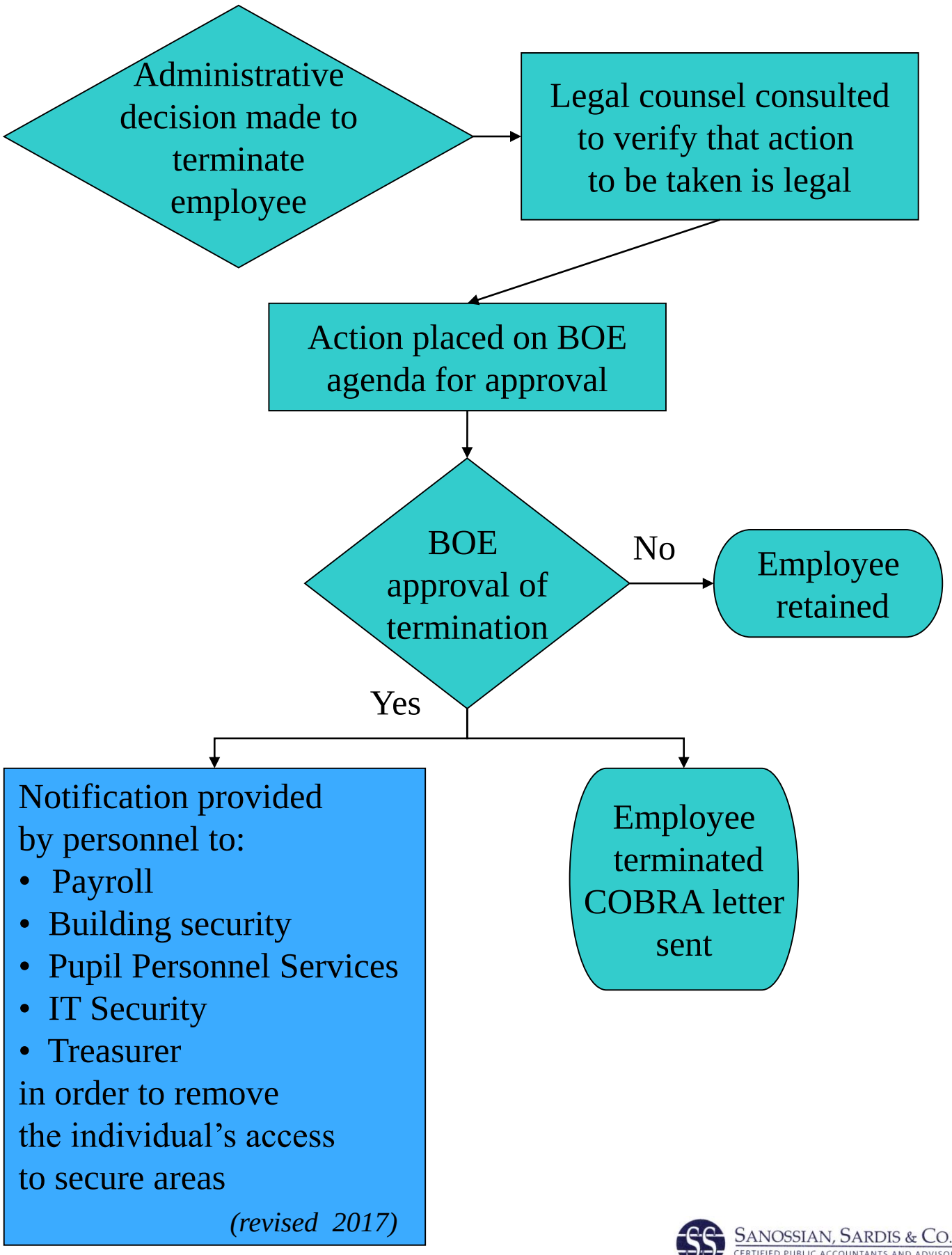
Preparation of Semi-monthly Payroll



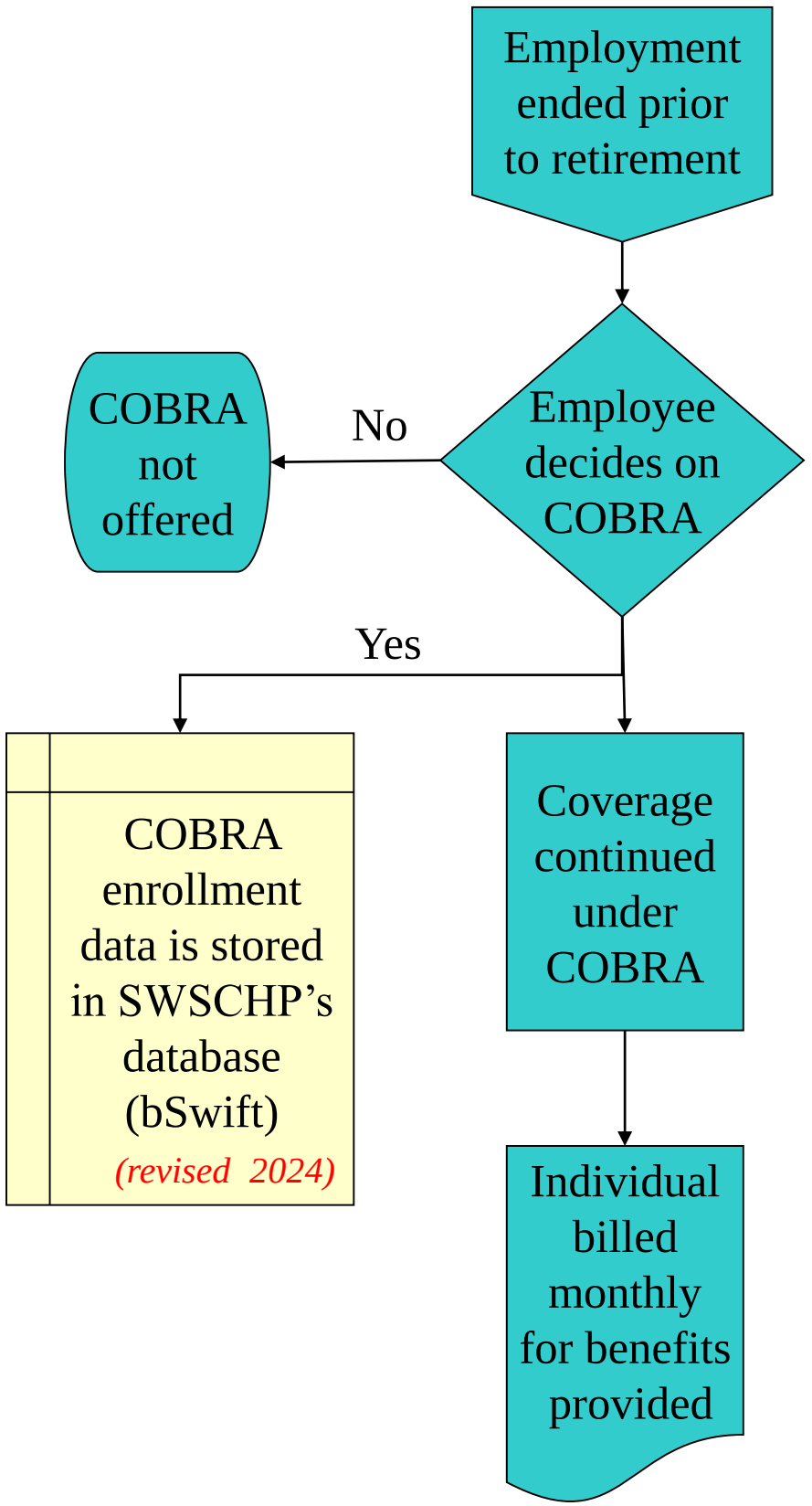
Employee Benefits



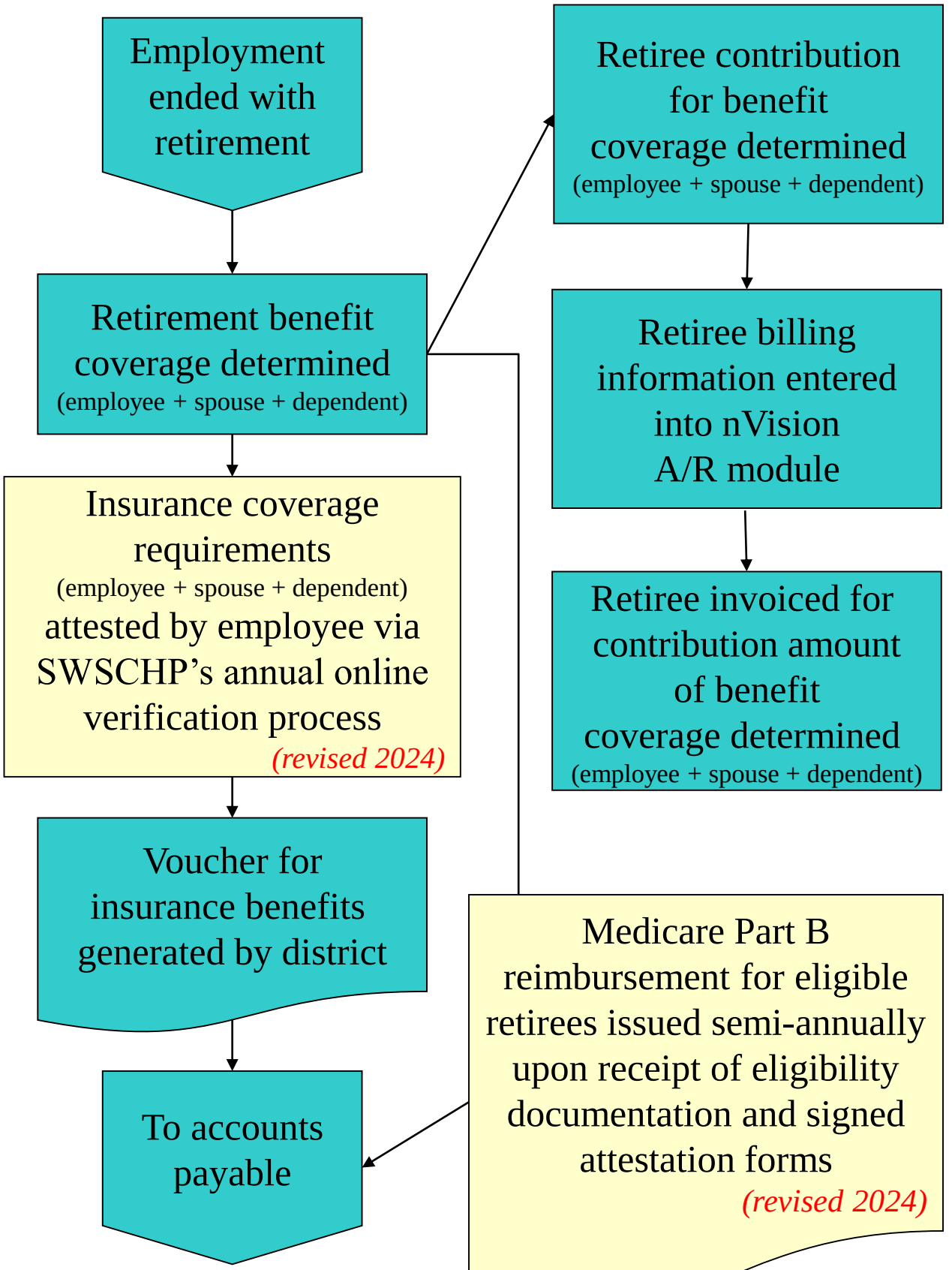
Employee Termination



Post-Employment Benefits



Post-Employment Benefits



Payroll cycle

Outline

Understandably, payroll expense is the District's most significant expense and therefore the District's greatest potential for risk.

Once the employee interview process is completed and the hiring of the employee is approved by the Board of Education, five employee folders are prepared within the employee file. The five folders are designated as follows;

- Payroll master
- Appointments
- Evaluations
- Transcripts
- Correspondence

The "payroll master" folder contains all salary information required for the preparation of payroll in accordance with the respective bargaining unit or employees contract. The personnel folder includes all forms necessary for employment including Forms W-4, I-9, retirement and benefit forms, among others. The contents of the other folders are as described by the file names.

Employee attendance reports are downloaded by the Human Resource department. By this point, an employee's absence is either approved or denied. A memo is then sent to payroll for employees who are to be paid, docked pay, terminated, or going on leave of absence.

All employees are paid semi-monthly. The payroll department collects employee time sheets, when required, to process the payroll for hourly/daily employees. Regular substitutes are paid on the 15th of the month following the month they worked (i.e., worked in the month of September – paid on October 15).

Overtime and other miscellaneous time sheets for hours worked in addition to the normal school day for proctoring exams, moderating clubs, sports, etc. are approved in the respective departments and submitted to the payroll department for processing.

A report comparing the current payroll to the most previous payroll is reviewed by the District Treasurer for variances in excess of any expected variances.

The Claims Auditor reviews payroll disbursements. The District has modified this person's responsibilities to include reviews of the "changes to payroll" report, the payroll check register, and the transaction journal. In addition, the Claims Auditors will prepare a monthly report to be approved by the Board of Education.

Changes in employee rates are entered into the system by the payroll department upon receipt of a memo from Personnel after recommendation by the Superintendent and approval of the Board of Education. This change was implemented based on a recommendation included in the Initial Risk Assessment.

Payroll cycle

Outline – concluded

Employee benefit information is completed upon hiring and maintained in the personnel folder.

Staff evaluations and transcripts are kept in the folders that are so named.

In the event that employees are to be terminated, they are identified by the Superintendent and a listing is prepared to be reviewed with the Board of Education. Board of Education approval is required in order to terminate an individual's employment with the District.

Once termination has been approved by the Board of Education, the Personnel department notifies Treasurer, payroll, building security, pupil personnel services and IT to remove access to buildings, *e-school data* system, and District e-mail by de-activating access cards and removing user names and passwords.

Upon termination, resignation, or retirement, the employee completes COBRA or retirement benefit forms which are retained in the appropriate employee file. COBRA enrollment forms are maintained in the bSwift database effective June 2023 for the duration of enrollment.

Payroll cycle

Observations and recommendations

Observation: District employees utilize a number of different forms for purposes of reporting hours worked, overtime worked, special projects completed etc. It is the responsibility of the payroll clerk to total, collate and enter the information from the multitude of forms in order to prepare the payroll. We have recommended that the District investigate the use of a card swipe system or other method of collecting employee time and attendance for payroll purposes.

The implementation of this type of system would require approval in collective bargaining. The District continues to explore the economic viability and feasibility of implementing this change. It has been determined that while the implementation of such a program would have definitive benefits, the requirement to gain approval in a CBA and the cost make implementing this type of change not feasible at the current time.



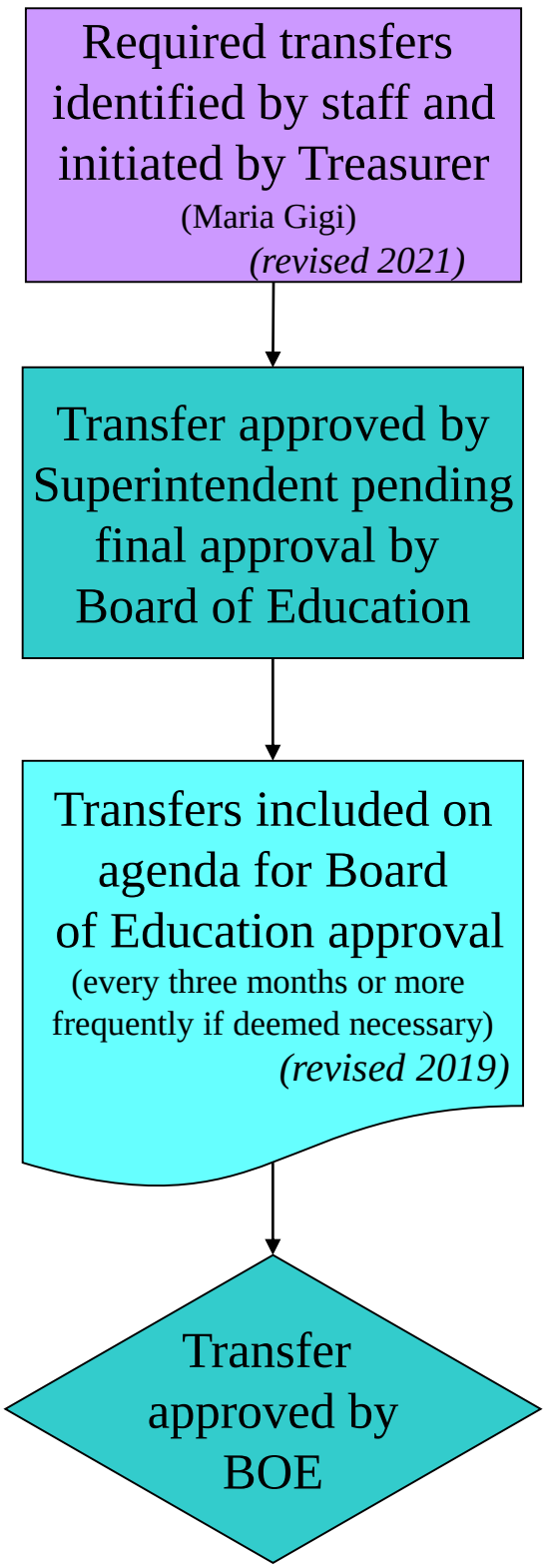
Budget Transfers

Internal Control Review and Flow-Chart Documentation

May 14, 2024

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Budget Transfers



Budget Transfers

Outline

District policy (#6150 11/17/07) set forth the regulations on how to process budgetary transfers. The District operates within the constraints of an annual operating budget that has been approved by the Board of Education and the voters in the District. From time to time during the year modifications or transfers, between accounts, are required to meet the needs of the District. District staff will identify the accounts requiring additional funds and the Assistant Superintendent for Business and Finance or Treasurer will identify the accounts from which the transfers can be taken.

The Superintendent approves these transfers pending final approval by the Board of Education. Budget transfers are presented to the Board of Education quarterly, if not more frequently, transfers are placed on the agenda, for Board of Education approval.

Budget Transfers

Observations and recommendations

Observation: District policy states that transfers are approved, on a quarterly basis. In most instances transfers are approved more frequently.



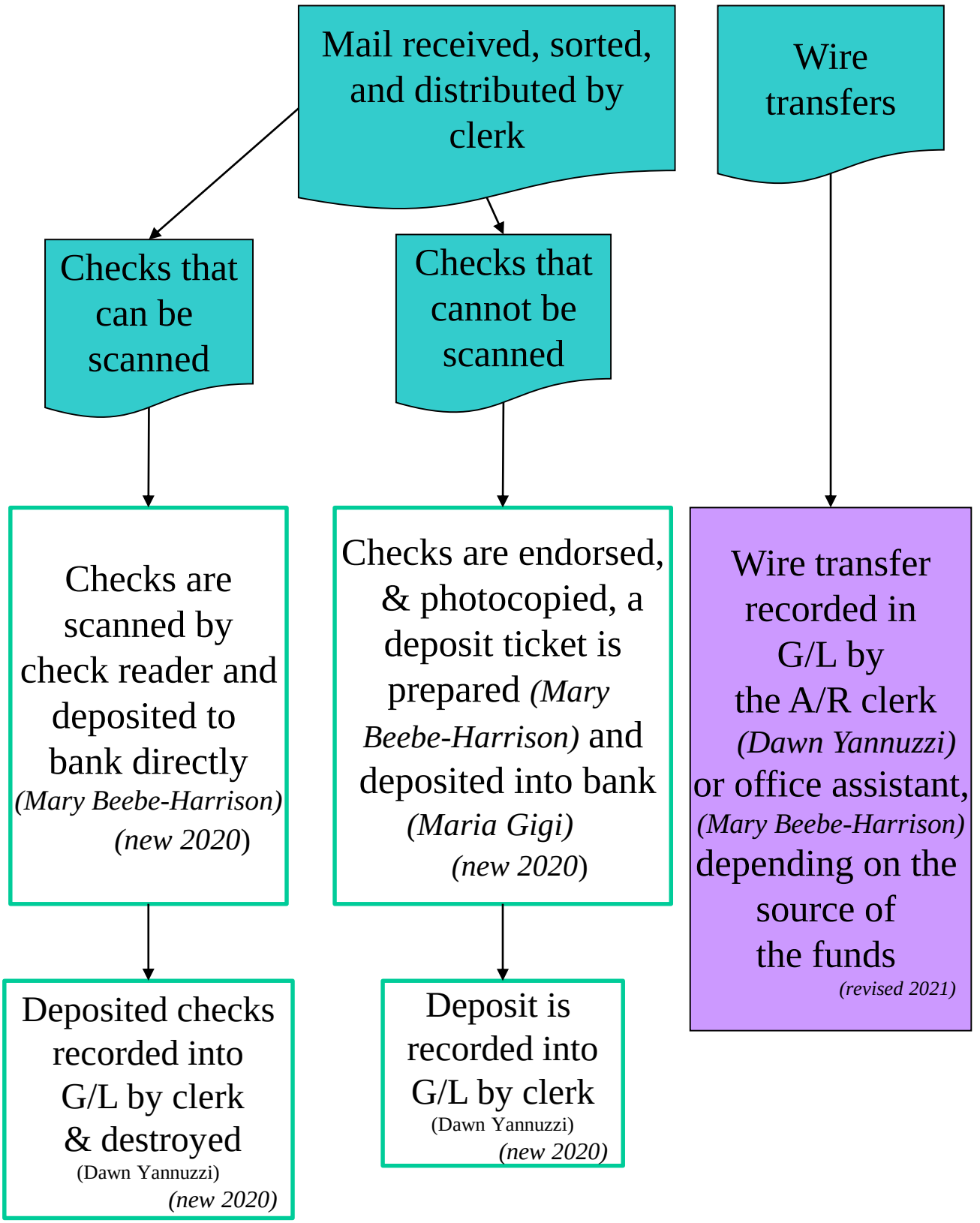
Cash Receipts Cycle

Internal Control Review and Flow-Chart Documentation

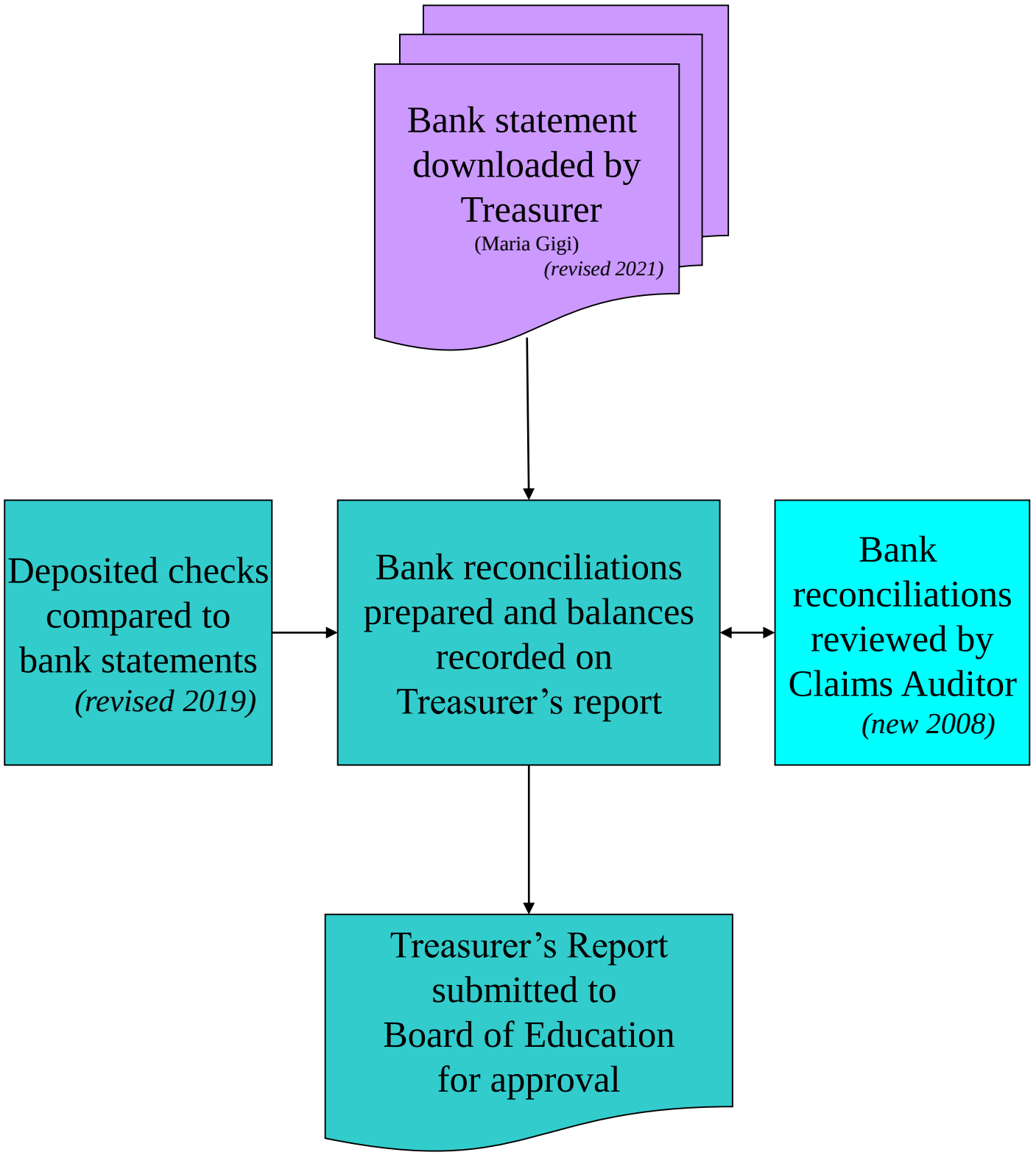
May 14, 2024

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Incoming Checks and Wire Transfers



Reconciliation of Bank Accounts



Cash Receipts

Outline

The District, in an effort to reduce the handling of checks and cash receipts, has implemented a “pre-pay” software program for school lunches which accepts credit and debit payments. As a result, minimal cash is now handled at the building level. Checks and some cash are still received at the Business Office.

The mail, which includes checks, is received in the Business Office. The mail is sorted by the front desk clerk and distributed to the appropriate department.

The office assistant deposits the checks with a bank issued check scanner. The office assistant sends a digital deposit receipt, as well as any needed backup, to the clerk. If any checks cannot be deposited with the check scanner in the Business Office, the office assistant photocopies the checks, endorses them, and prepares the deposit ticket, including any cash received. The District Treasurer makes the deposit, and the accounts receivable clerk records the deposit in the general ledger.

The District Treasurer is notified of incoming wire transfers (tax receipts, grant funds, or State aid) via email, funding website or regular mail. The Treasurer verifies with the bank that the wire transfer was received. The office assistant records the transfer in the general ledger.

The District accesses the bank statements online from the bank website. The payroll clerk prepares the bank reconciliations, with the exception of the payroll bank account which is prepared by the Treasurer. Scanned images of checks clearing the bank are available online for two years. The Treasurer and the Claims Auditor regularly review the bank statements. The completed bank reconciliations are reviewed by the Claims Auditor and submitted to the BOE for approval.

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Cash Receipts

Observations and recommendations

Observation: In the past we had recommended the use of a lockbox for receipts, this facility was researched by the District and determined not to be needed. Due to the implementation of the "pre-pay" system and the acceptance of credit cards and the significant reduction in checks processed by the District, we no longer feel that the use of a lockbox needs to be re-examined in the future.



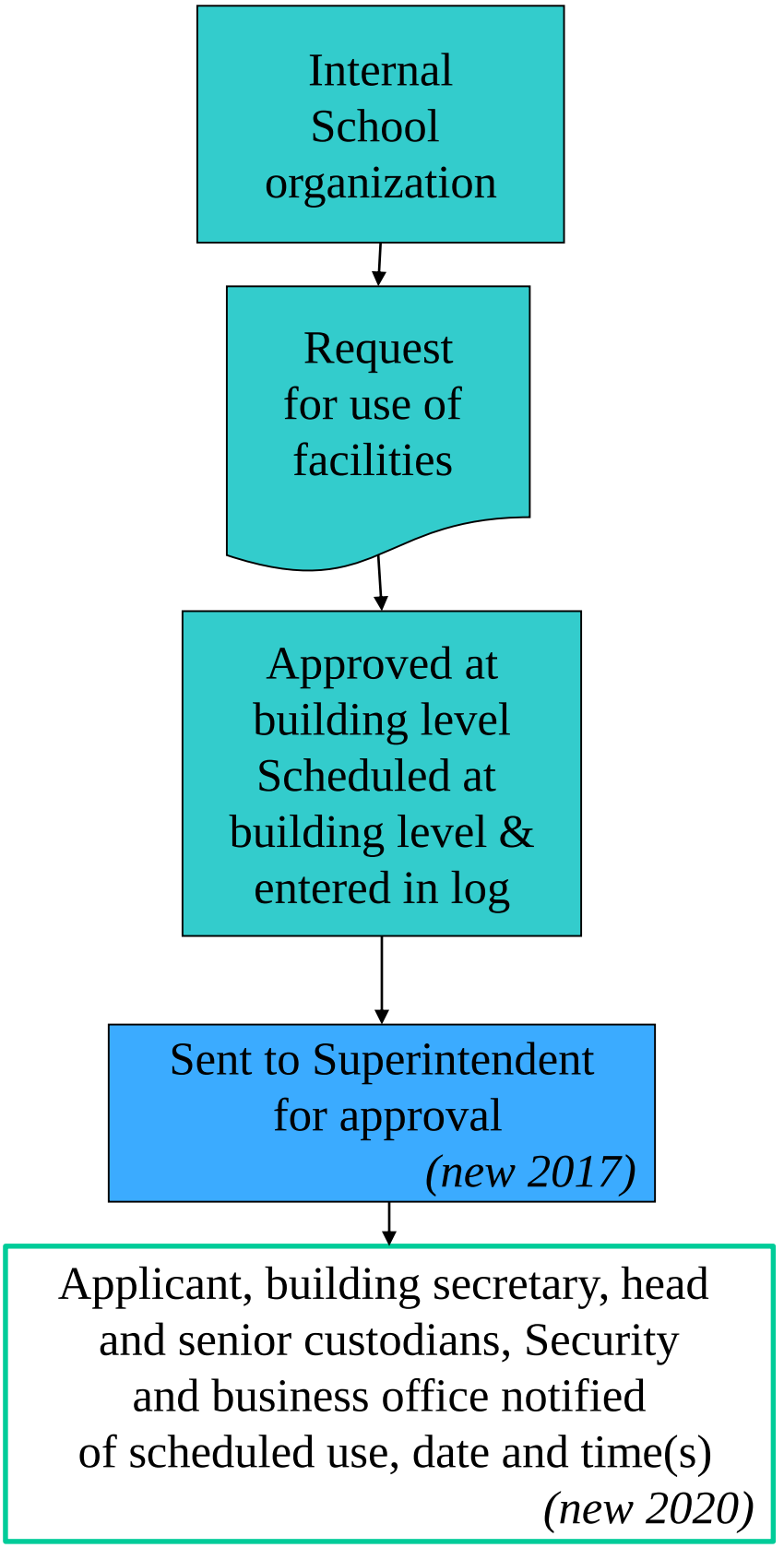
Facilities Use Cycle

Internal Control Review and Flow-Chart Documentation

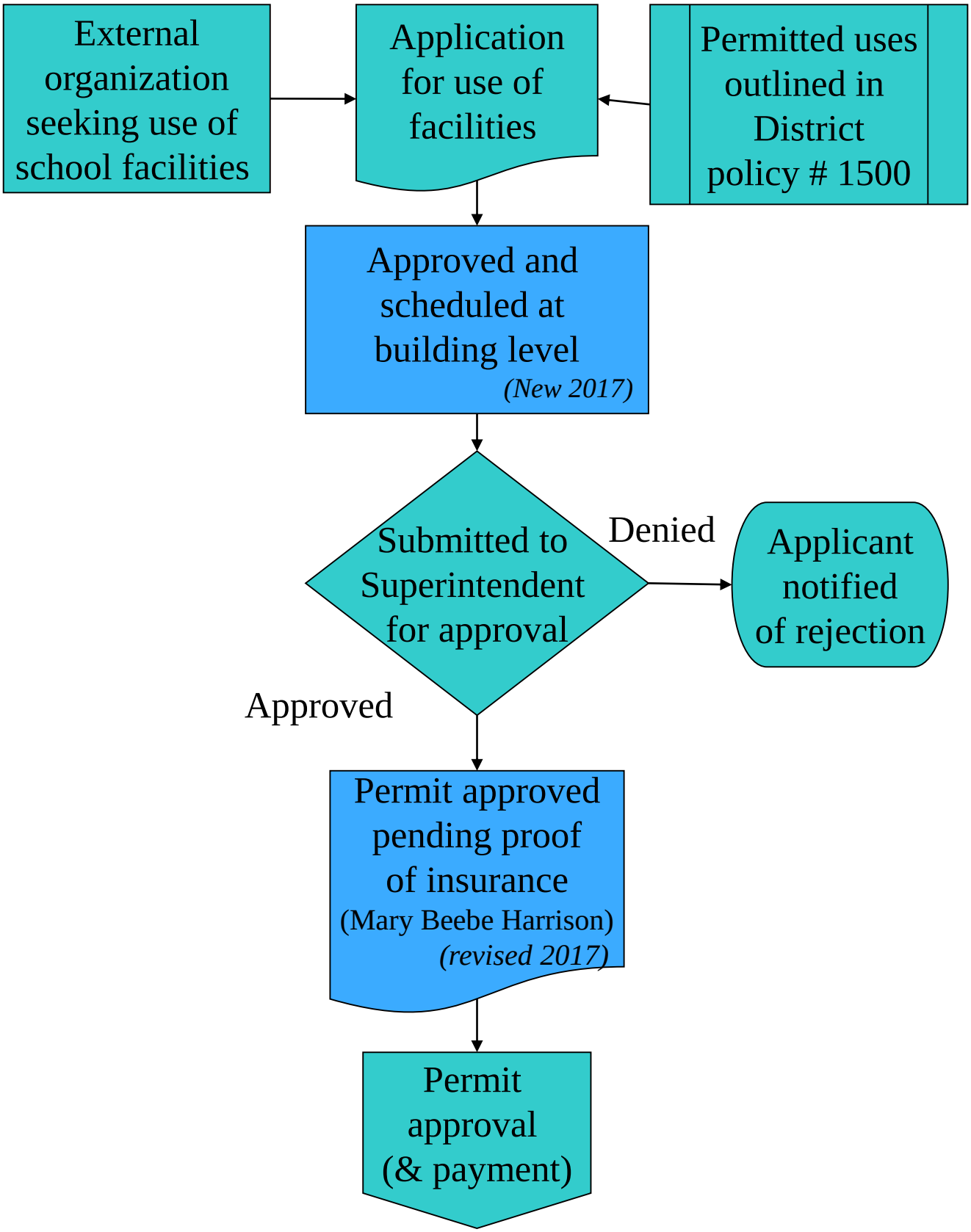
May 14, 2024

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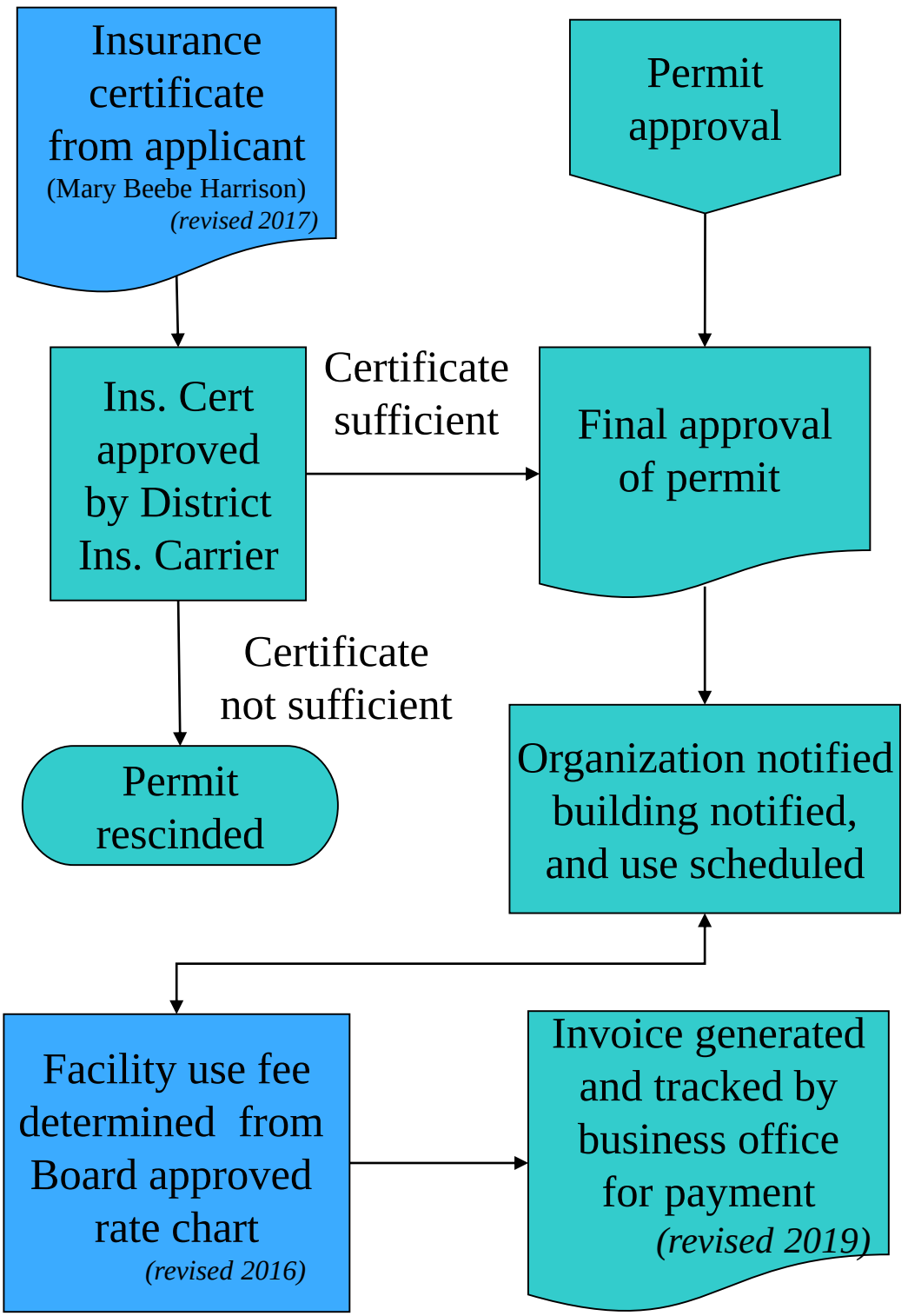
Facilities Use Request - internal



Facilities Use Request - external

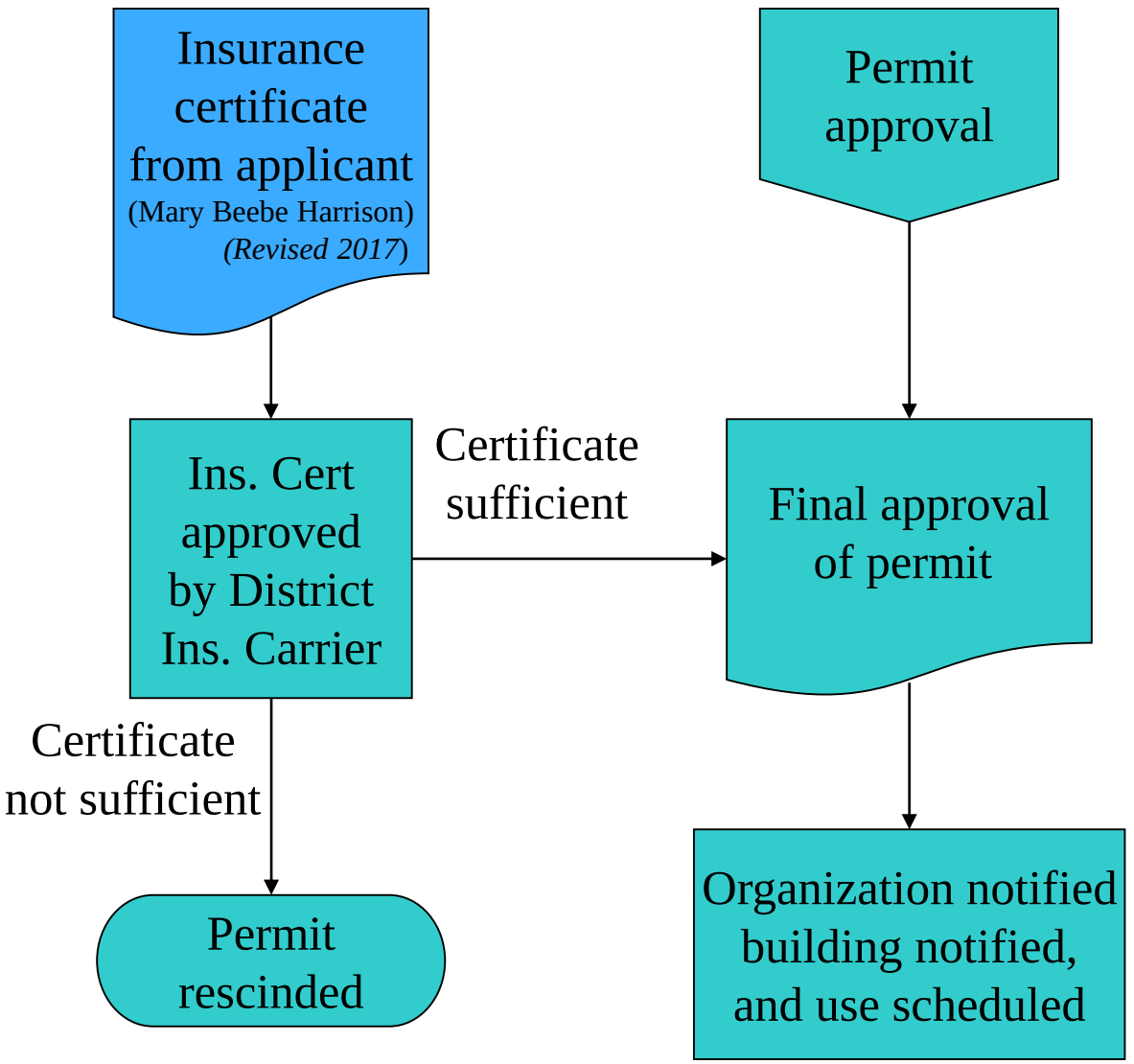


Facilities Use Request – External Payment required



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Facilities Use Request – External Payment not required



Facilities Use

Outline

The District, in accordance with policy #1500 (initially adopted 11/17/07, reviewed and amended 10/19/22) makes its buildings and facilities available, after school hours, for use by school and community groups. The District reserves the right to accept, limit or refuse any requests. The District charges external groups for facilities use.

Requests from internal school organizations are approved at the building level.

External organizations need to submit a request to the Superintendent's office in order to receive approval to use the facilities. These applications are reviewed to determine that the identified use is in agreement with District policy (#1500). The rate schedule, which has been approved by the Board of Education is utilized, when applicable, to determine the fees to be charged for facilities use.

Once the application is approved, the organization and the applicable building is notified to schedule the use. If a charge will be associated with the use, an estimate of charges will be sent to the organization along with the approved application.

No later than three weeks prior to the scheduled use, the District must be provided with proof of required insurance; failure to do so will void the use permit.

Schools and community groups are billed at agreed upon rates Custodial and other charges are tracked and billed by the business office by the end of the year for organizations using District facilities on a regularly scheduled or repetitive basis.

When payment is received, it goes through the cash receipts cycle, and the receivable is noted as paid.

The District reserves total discretion to deny or terminate use of its facilities.

Facilities Use

Observations and recommendations

Observation: The District does not encourage building use to outside organizations and therefore the revenue from the use of District facilities is not significant. Only when payments are received is the transaction recorded in the general ledger.



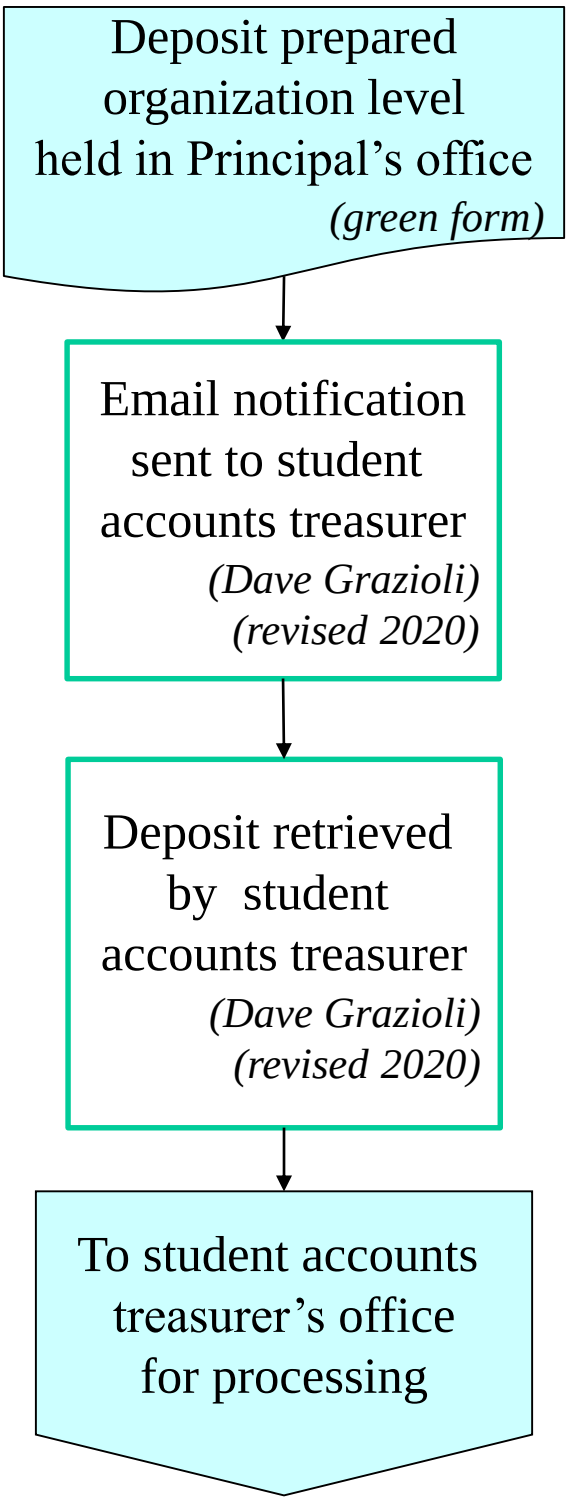
Extraclassroom Activity Funds

Internal Control Review and Flow-Chart Documentation

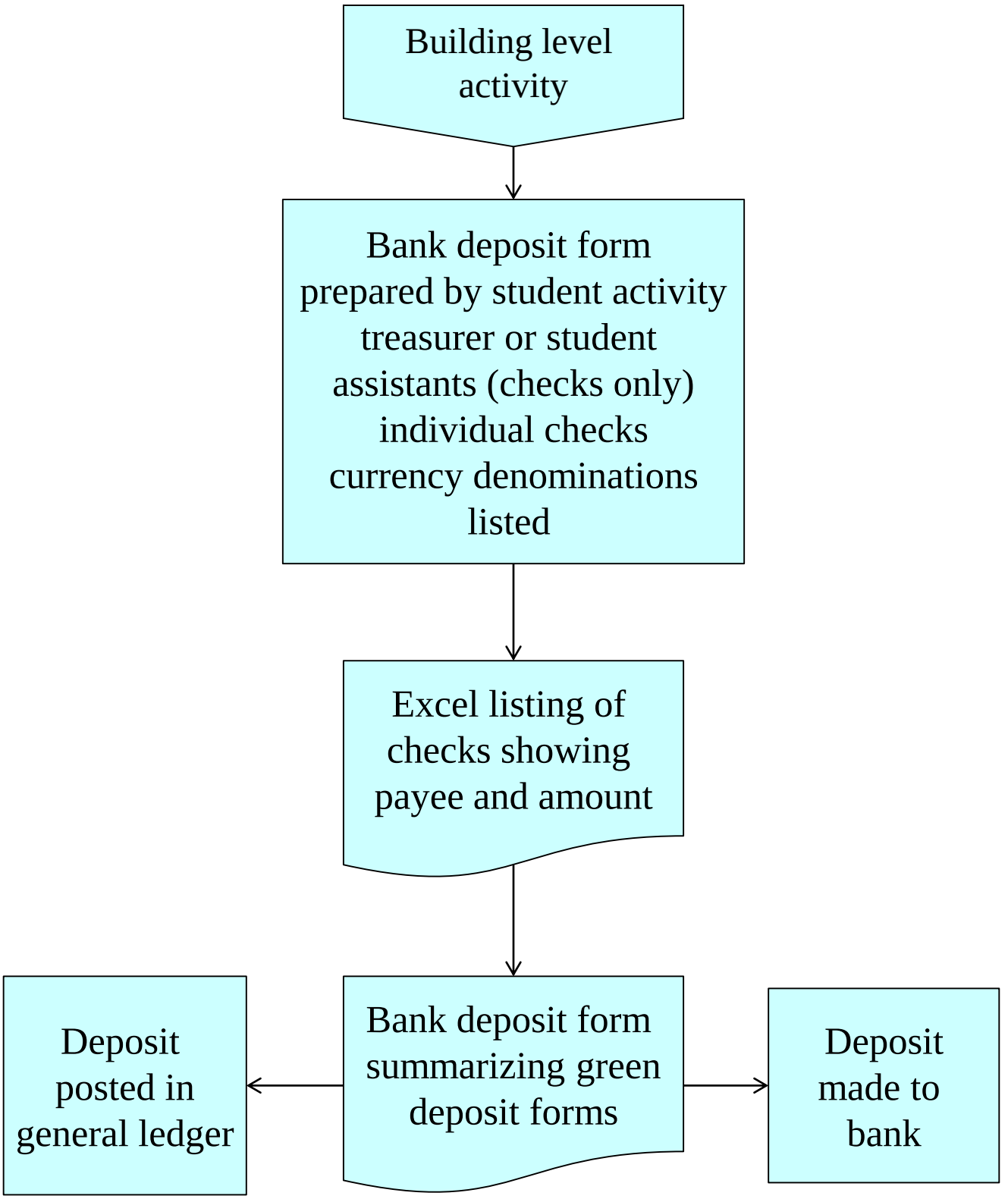
May 14, 2024

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Extraclassroom activity funds building level activity

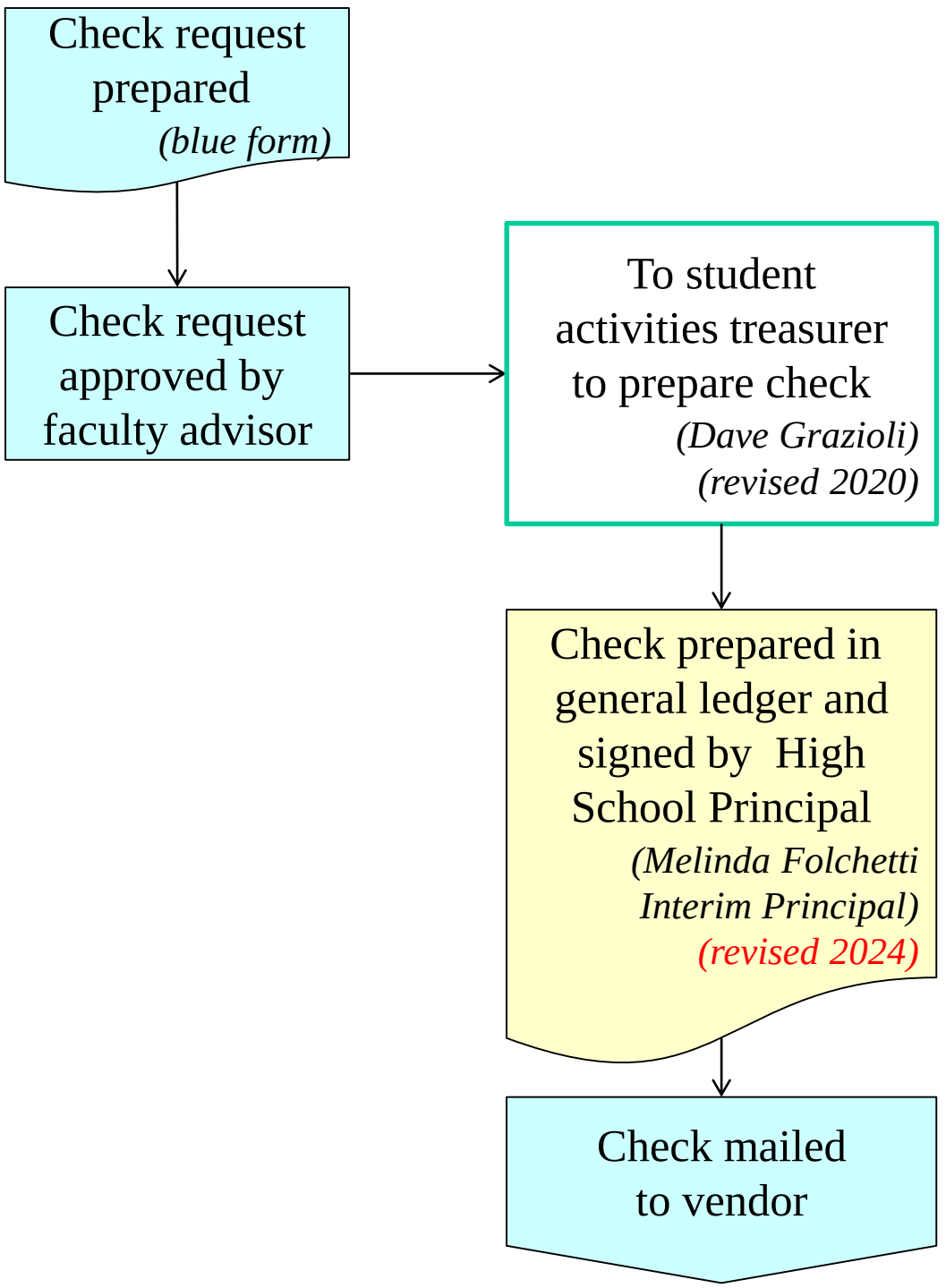


Extraclassroom activity funds deposit transactions

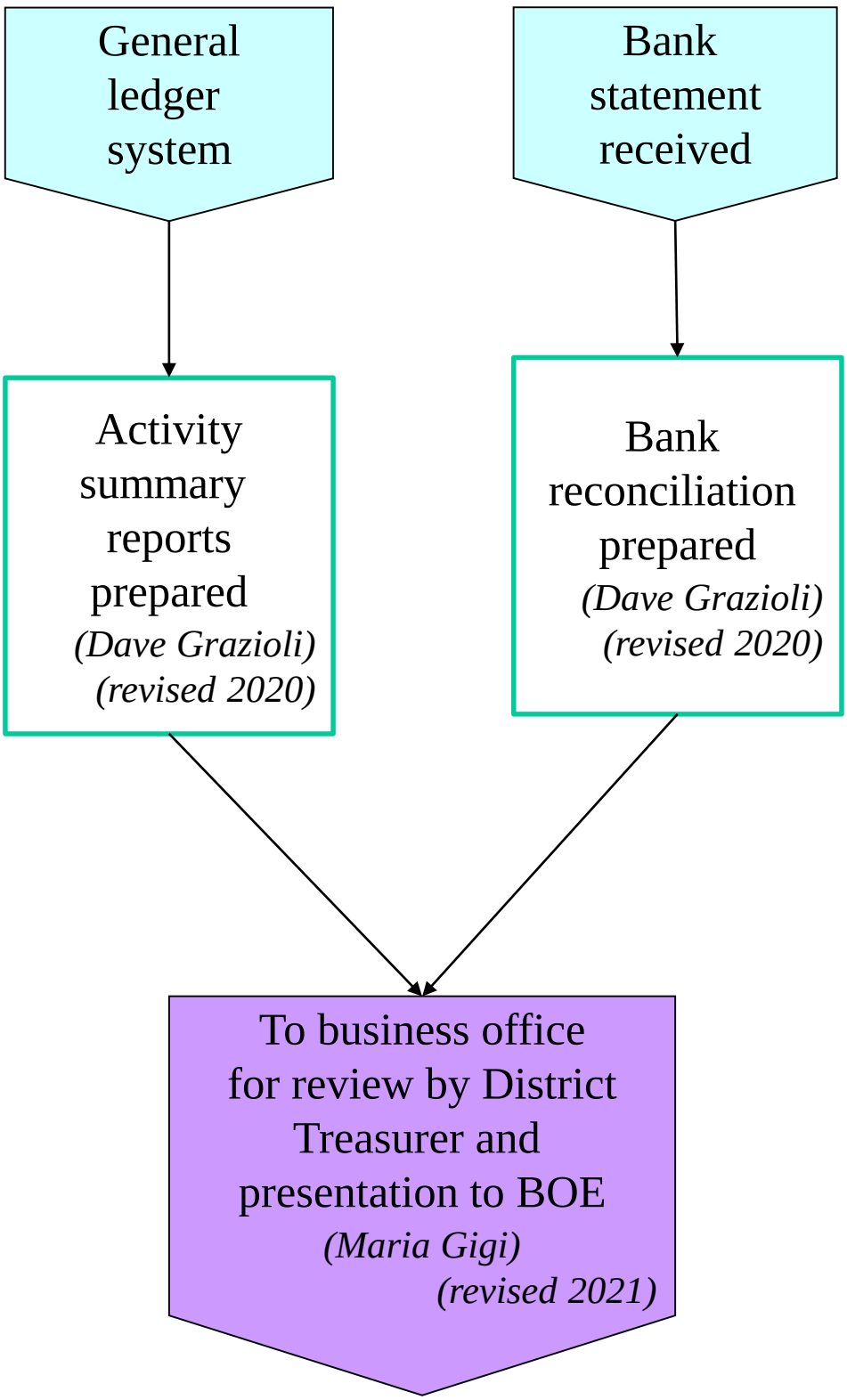


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Extraclassroom Activity Funds Disbursements



Extraclassroom Activity Funds
Bank reconciliation & reporting



Extraclassroom Activity Funds

Outline

The District maintains “Extraclassroom activity funds” (ECAF) which are placed under the custodial control of the Student Accounts Treasurer. Separate funds are maintained for each recognized school club or organization that raises funds for the purpose of supporting their activities and events. The State of New York has set forth regulations in the Official Compilation of Codes, Rules and Regulations (CRR) Title 8, Chapter II Part 172 to be followed in this area as follows;

172.1 Activity funds.

An organization within a school district whose activities are conducted by students and whose financial support is raised other than by taxation or through charges of the board of education shall be known as an extraclassroom activity and the moneys received by it as extra classroom activity funds.

172.2 Regulation of activities and moneys.

The board of education of each school district having a population of less than one million and an educational program beyond the 6th grade shall make rules and regulations for the establishment, conduct, operation and maintenance of extraclassroom activities and for the safeguarding, accounting and audit of all moneys received.

172.3 Subject matter of rules.

Such rules and regulations shall require at least the following:

(a) The method to be followed in establishing an organization.
(b) The records of receipts and expenditures to be maintained and the reports to be made at least quarterly to the board of education.
(c) That the authority to expend moneys shall be distinct and separate from the custody of those moneys.
(d) That an independent and impartial audit of the accounts shall be made at least annually in conjunction with the audit of the district records.
(e) The method of disposing of funds of defunct organizations.

172.4 Deposit of funds

The board of education shall direct that the moneys received from the conduct, operation or maintenance of any extraclassroom activity be deposited with an official designated by the board of education, who in such event shall be the Treasurer of such extra classroom activity fund.

172.5 Assignment of board officers or employees

The board of education may assign any of its officers or employees to perform such duties as it may prescribe in connection with any extraclassroom activity, and shall designate such of its officers and employees, from whom an official undertaking shall be required and shall fix the sum thereof.

The District has set guidelines for the custody, control over deposits and expenditures and for the annual audit of these various funds in accordance with the above state rules.

Extraclassroom Activity Funds

Outline - concluded

The District utilized *Quicken* at the time of our review, and has since upgraded to *Quickbooks* to maintain the ledgers for the ECAF.

All monies collected by each organization are summarized into a deposit form at the building level and held in the school safe until such time as they can be collected by the student accounts treasurer. When a deposit is ready an email is sent to the student accounts treasurer notifying him of the existence of the deposit.

Upon receipt, the deposit is brought to the Student Accounts Treasurer's office for processing, a listing of all checks and cash denominations is prepared. The deposit is then taken to the bank and the amount recorded in the ledger system.

All expenditures require a check request form prepared at the organization level and approved by the faculty advisor. The approved check request is then forwarded to the Student Accounts Treasurer check preparation, signature and mailing to vendor. At no time should an organization be allowed to disburse funds that it does not have.

Bank statements are received by the Student Accounts Treasurer and a reconciliation is prepared. Monthly bank reconciliations and reports summarizing activity are forwarded to the District Treasurer on a monthly basis. These reports are a component of the monthly financial reporting package provided to the BOE.

Extraclassroom Activity Funds

Observations and recommendations

Observation: The district has an approved procedures memo for extra classroom activity funds.

Observation: The District began using *Quickbooks* during the 2012-13 fiscal year to track the transactions of the extraclassroom activity accounts in accordance with our recommendation. The *Quickbooks* software is updated each year ie *Quickbooks 2022* will be replaced by *Quickbooks, 2023.* This upgrade occurs in the fall of each calendar year. "Intuit", the writer of *Quickbooks* supports the current year and two previous years' versions of the software therefore it is not necessary to upgrade each year, we noted that the District does not utilize software that is more than 2 years old. Beginning with 2023, Quickbooks has moved to a monthly subscription model, therefore the software will always be current, however it will have to be paid for each month as opposed to once every three years as in the past.

Observation: The preparation and recording of deposits, disbursements and bank reconciliations are all handled by the Student Accounts Treasurer. There is no segregation of duties. That the District Treasurer continues to monitor the activity in these accounts the monthly review of bank statements and reconciliations and the occasional "surprise" review.



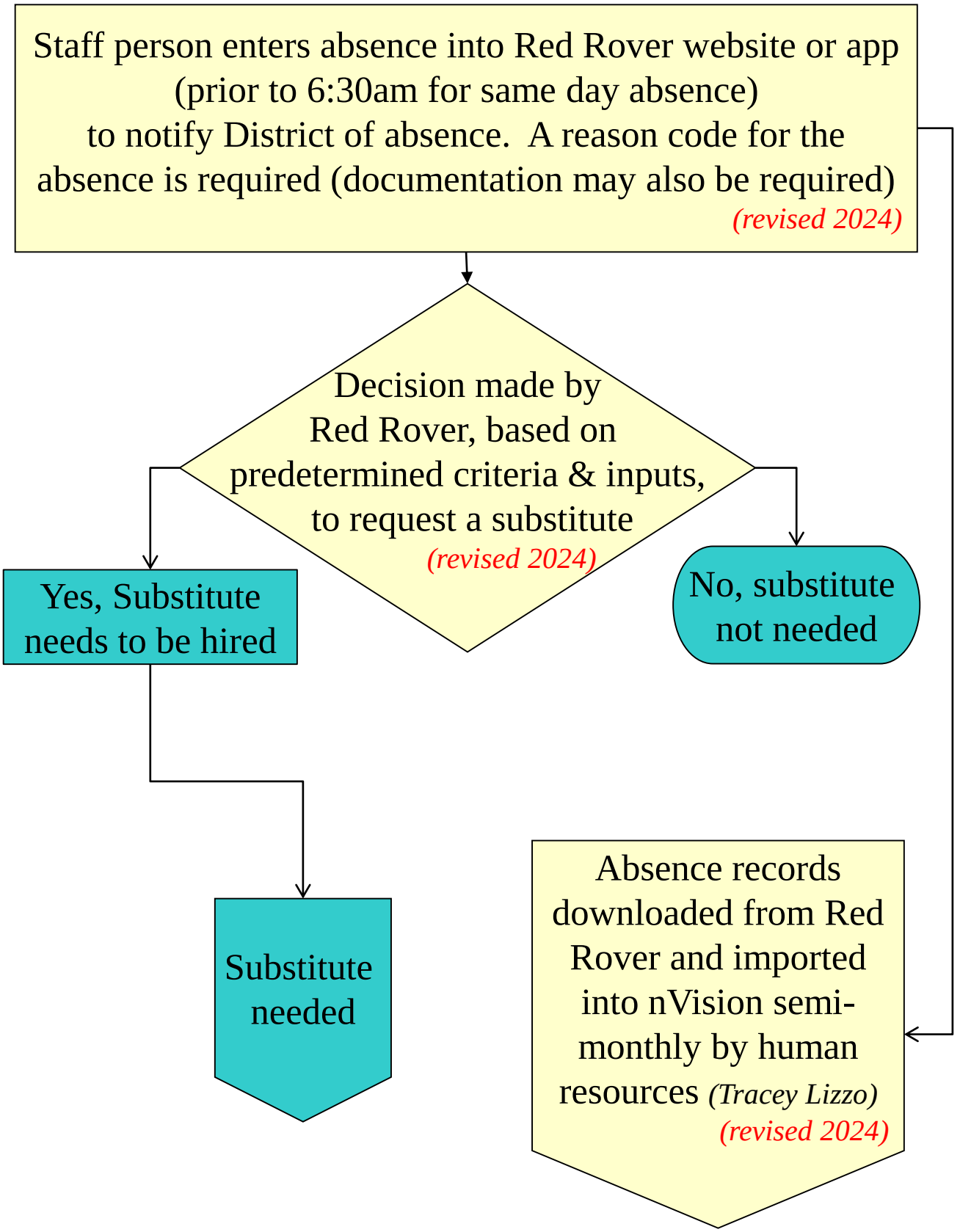
Employee Absence Reporting and Substitute allocation

Internal Control Review and Flow-Chart Documentation

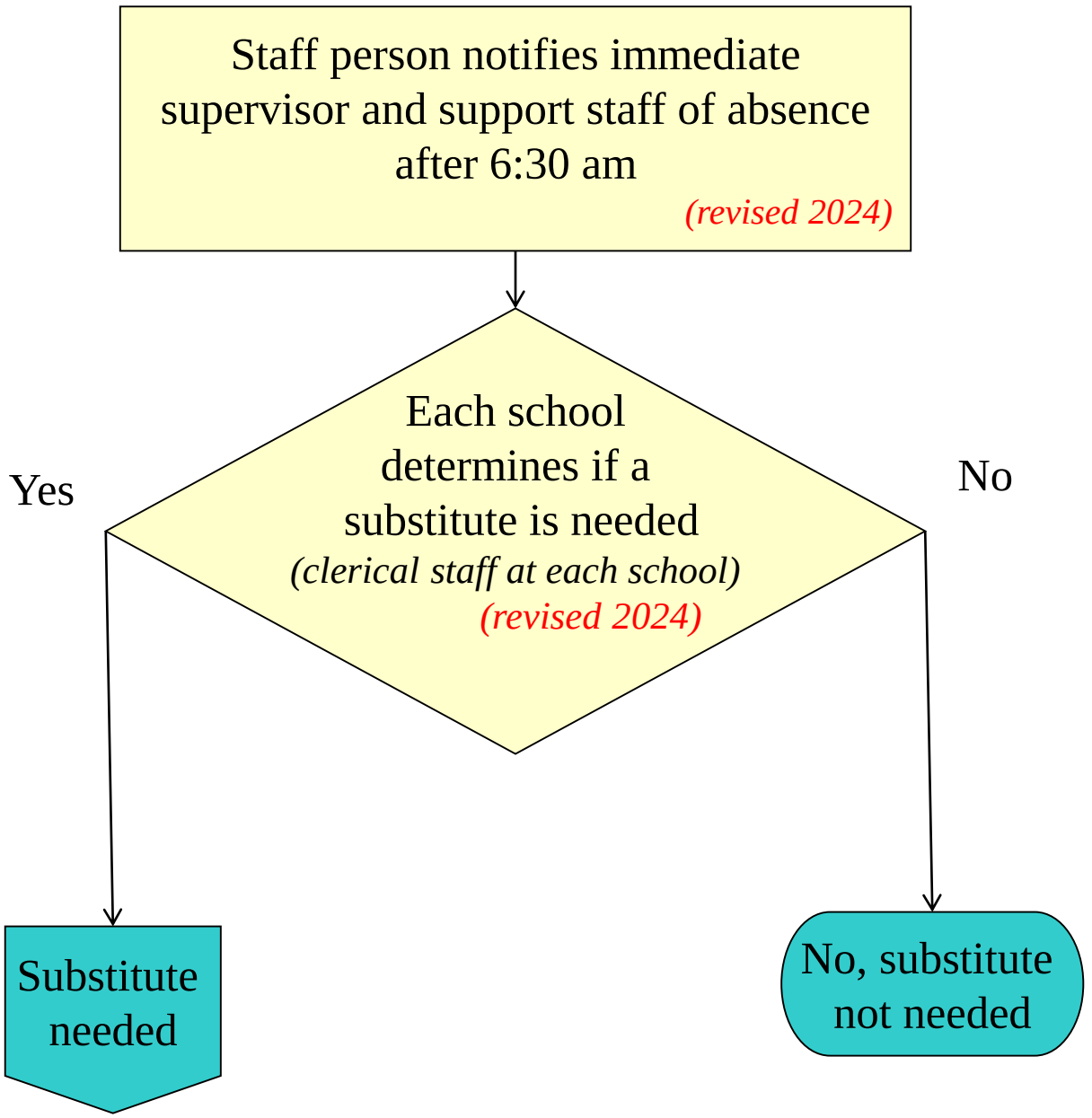
May 14, 2024

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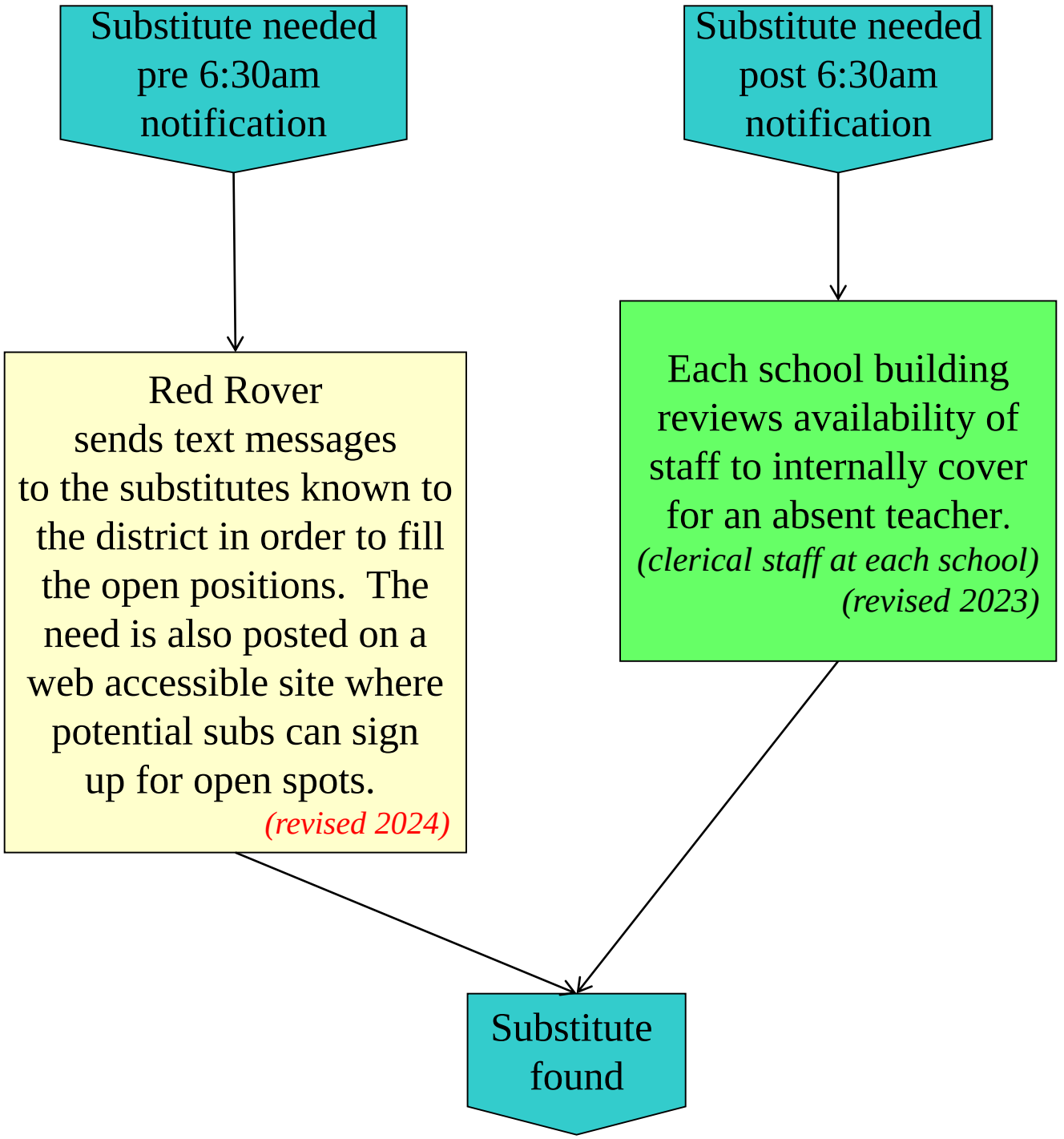
Employee Attendance Reporting



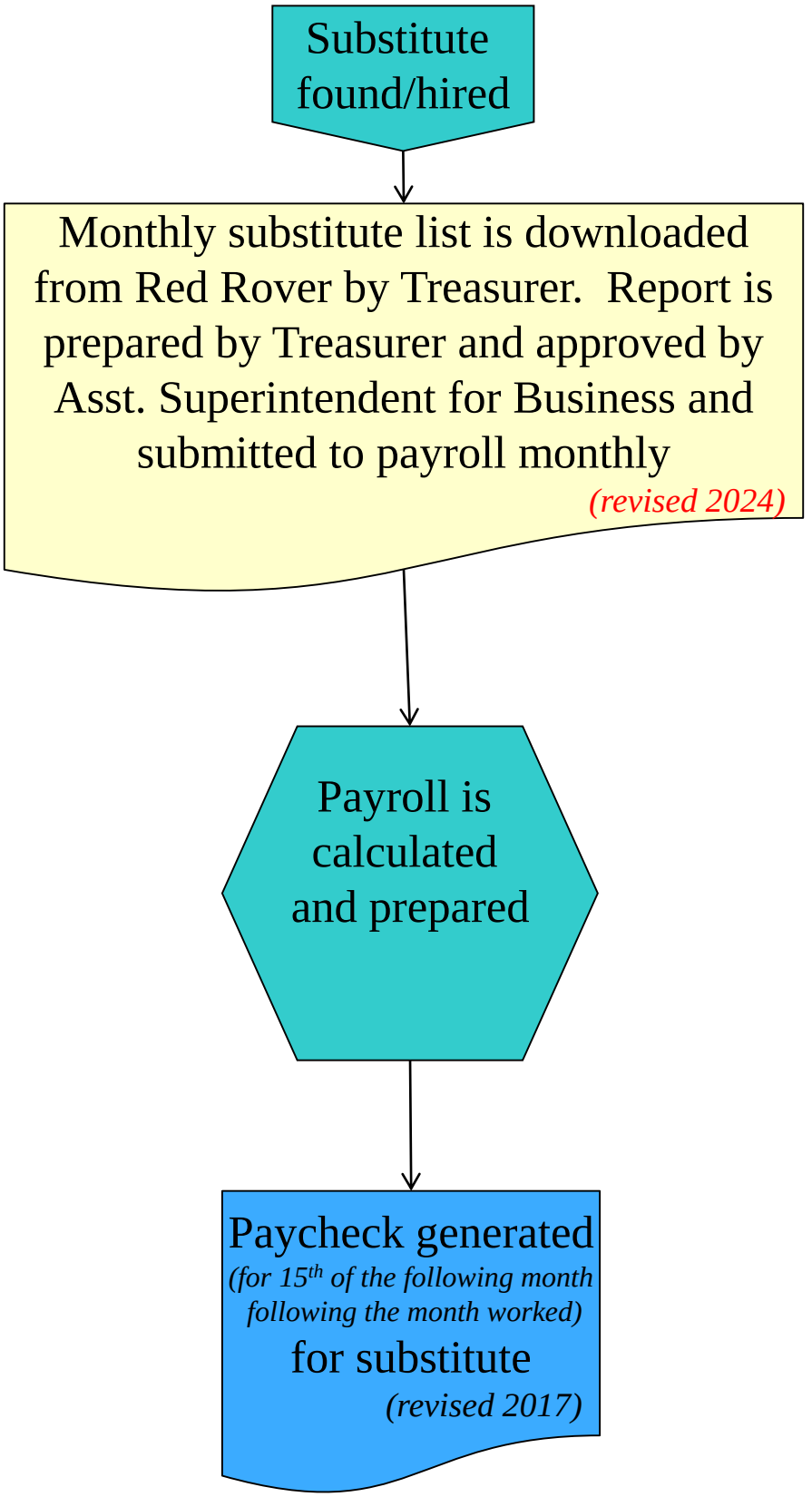
Employee Attendance Reporting



Hiring and Allocation of Substitutes



Hiring and Allocation of Substitutes



Reporting of employee absences – substitute hiring

Outline

On any given day the District is faced with the need to utilize substitute teachers to cover classes for teachers that are absent for any one of many different reasons. Events that create a need for a substitute are both short-term and long-term in nature. Absences are reported to and the search for a substitute is handled through the District's automated substitute placement and absence management system *Red Rover*. The *Red Rover* database is maintained by Personnel and the Clerical staff at each school.

The most common event that requires the District to utilize a substitute is the unplanned absence of a staff member due to illness. Teachers are required to access *Red Rover* by 6:30am on the day of the absence in order to notify the District of their absence. A reason code for the absence is also reported at this time. This starts an automated process in which *Red Rover* will log the absence, list it on an absence report used by payroll and Personnel to record the absence in the employee's file and initiate the search for a substitute for the day.

Red Rover sends text messages to those individuals known to the District as substitutes notifying preferred substitutes as needed by building Clerical staff in *Red Rover* first. Potential substitutes can also log on to the system to search for openings and respond directly through the system their desire to fill the spot.

There are circumstances where a teacher is not able to notify the District by 6:30am, in these cases the Clerical staff at each school, receives notification of the absence and, if a substitute is needed, undertakes a manual search to find one.

There are also instances when a teacher needs to leave during the day, substitutes generally cannot be found for these absences and the required coverage is met by other District employees (Teachers or TA's). In these instances, as with notifications received after 6:30am the Clerical staff at each school is required to update the *Red Rover* database in order to document the absence in the daily reporting which is used by Personnel to update the employee records.

The District also utilizes long-term substitutes when needed. Long-term leave replacements are pre-approved by the Superintendent and Personnel is notified. If the long-term absence is due to an illness and prior approval is not possible, the employee will initially notify the District through *Red Rover* as with any other absence.

Reporting of employee absences – substitute hiring

Observations and recommendations

Observation The absence management system (*Red Rover)* was originally set up utilizing the information in the District's personnel database.

Recommendation The absence management system will be continuously reviewed to identify those individuals no longer responding or being considered as substitutes in order to purge these individuals from the absence management system and the Finance Manager database. This will prevent them from accessing the system or even potentially being paid through payroll in error.

Observation Effective with the 2019-20 school year the District has developed a Board-approved substitute listing. This list is approved at the beginning of school year and reviewed/updated each year prior to approval. Those individuals on the approved list are designated as "active" in the absence management system for use as needed. In the event that a substitute teacher is needed to be hired and not on the list, specific Board of Education approval is sought as with any new hire.



Special Education IEP Development and Follow-up

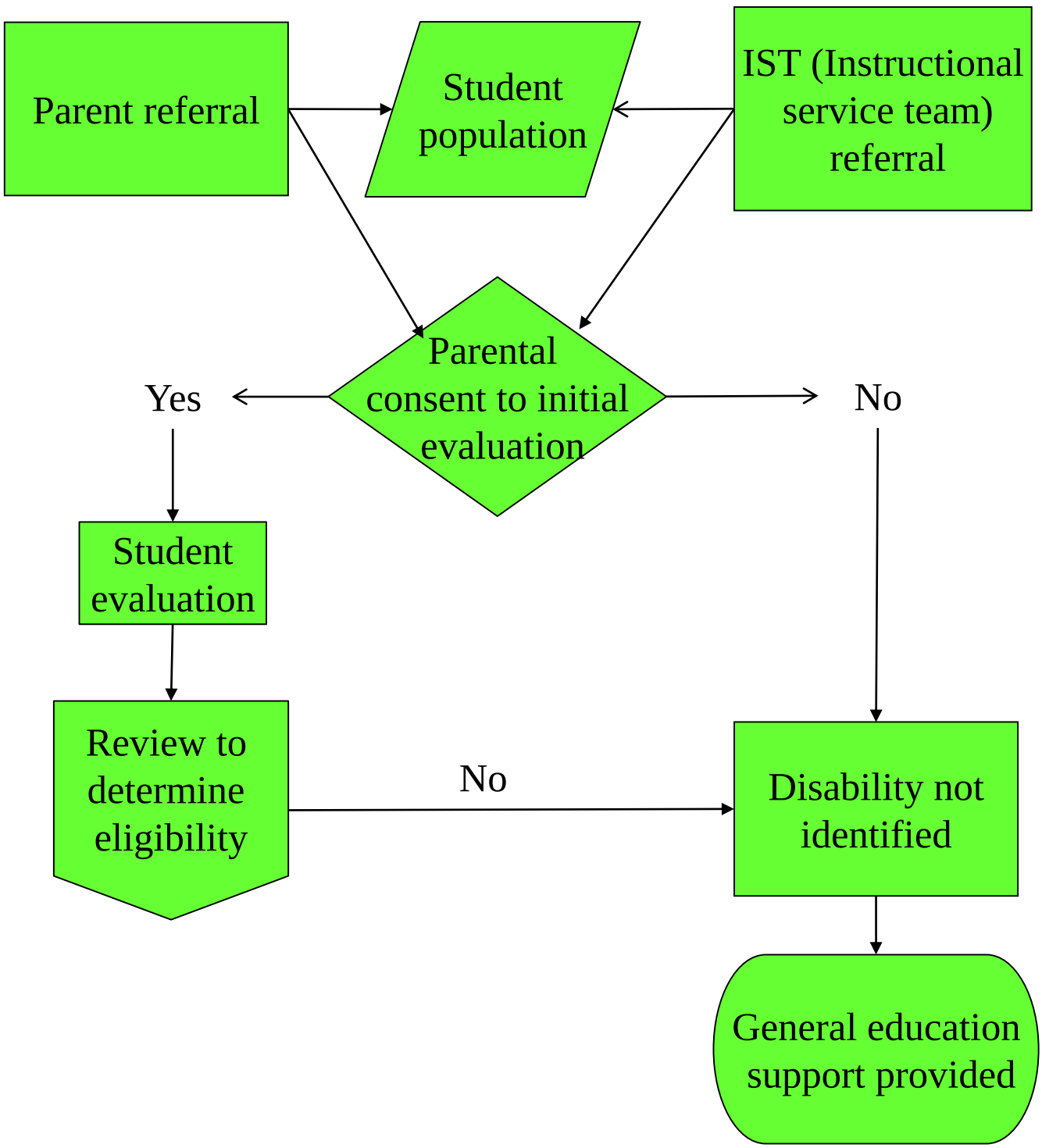
Internal Control Review and Flow-Chart Documentation

May 14, 2024

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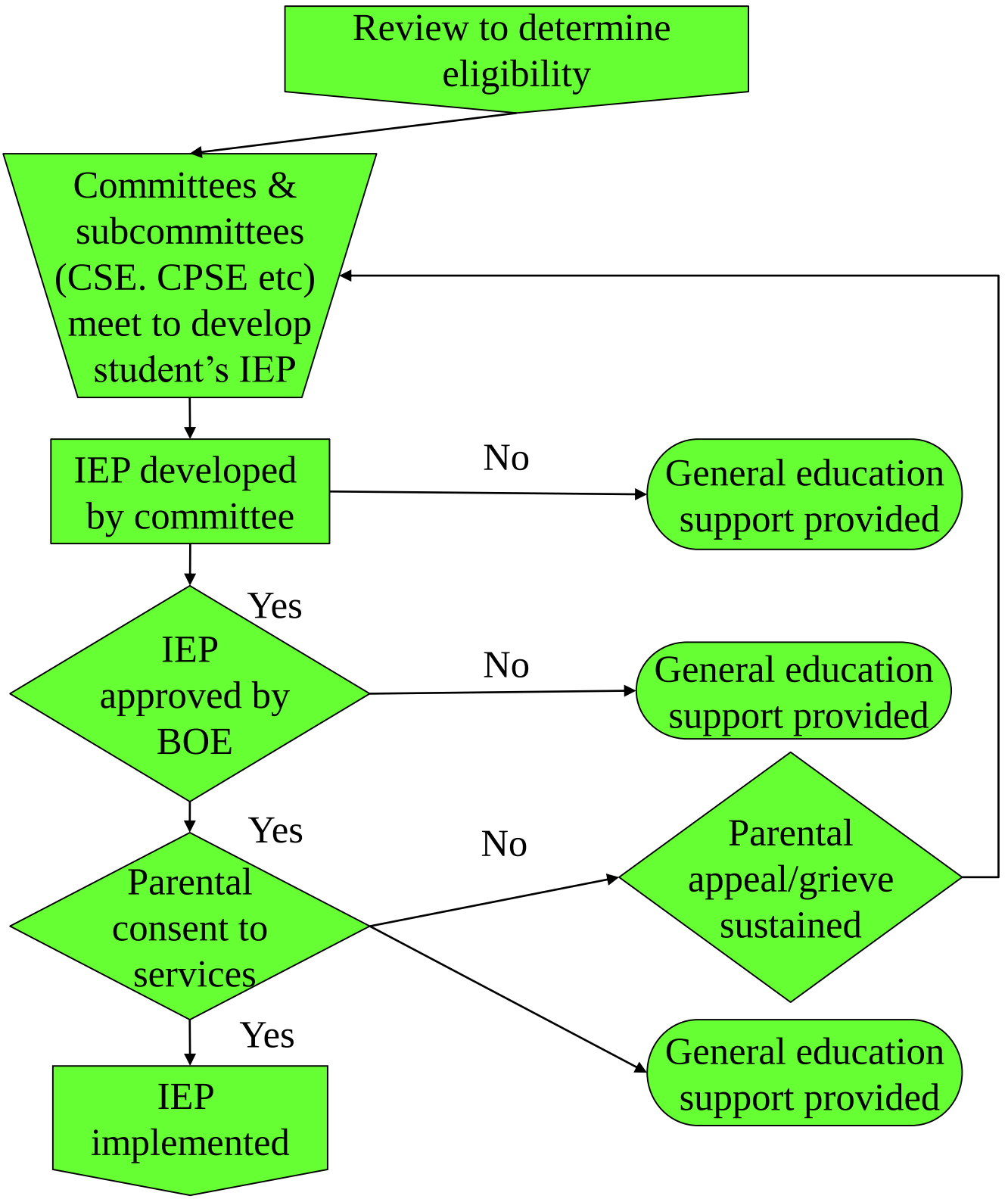
Special Education, IEP Development and follow-up

(Revised 2023)



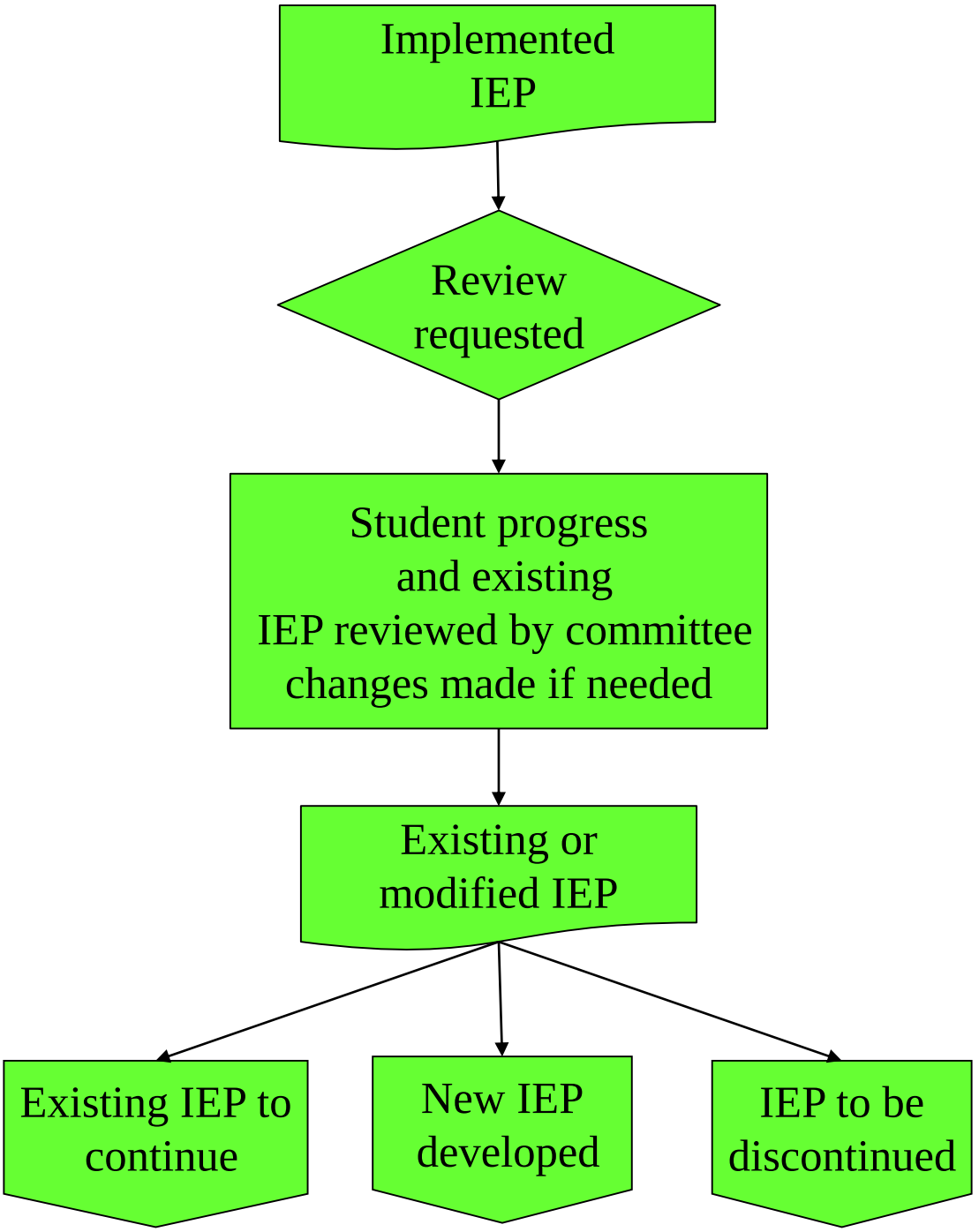
Special Education, IEP Development and follow-up

(Revised 2023)



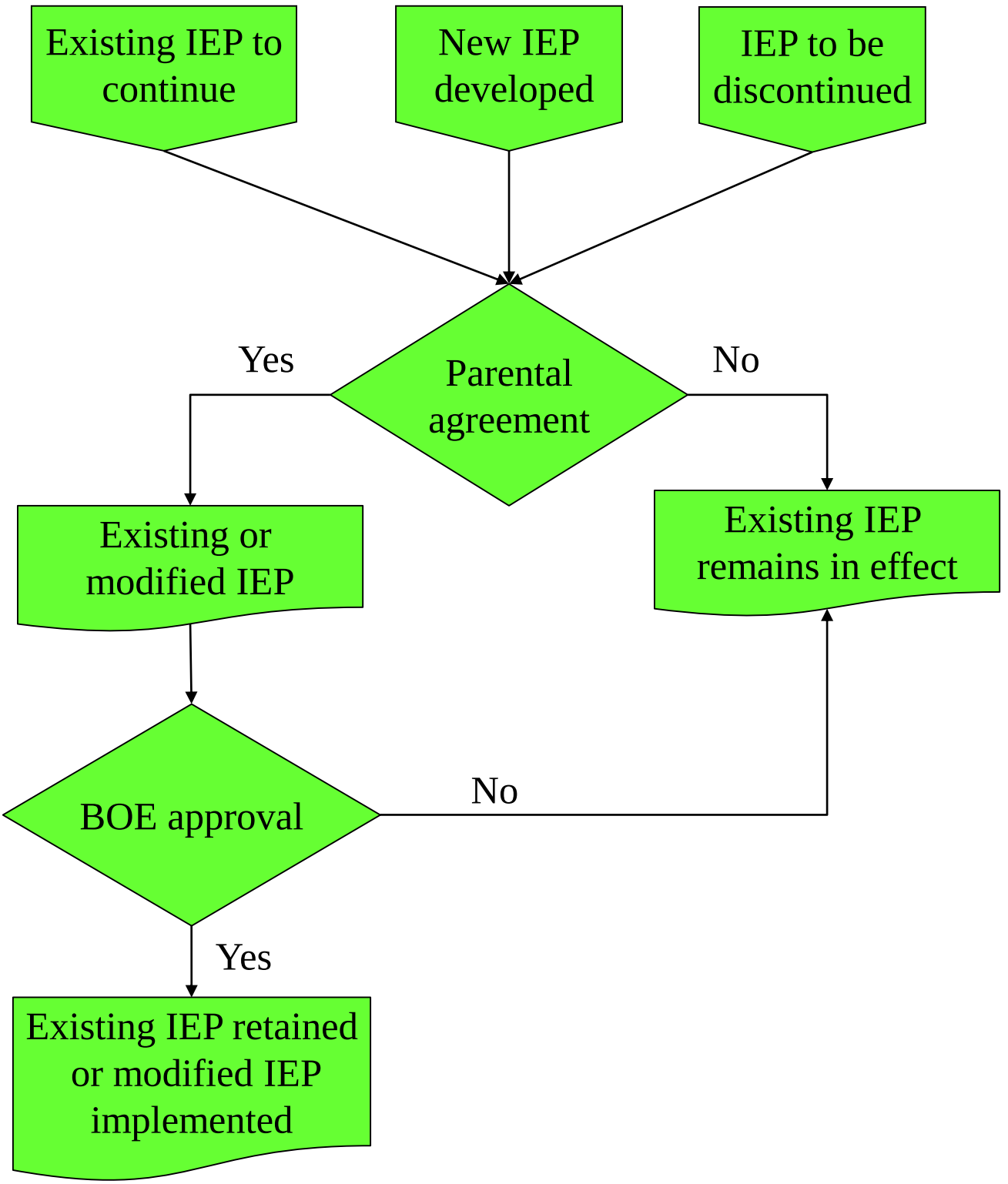
Special Education, Active IEP
Review and follow-up

(Revised 2023)



Special Education, Active IEP Review and follow-up

(Revised 2023)



Special Education IEP Development and follow-up

Outline

Federal regulations and State Education Law require all faculties to be responsible for the education of students with disabilities. Additionally, general education students are often supported for their variability in learning in general education classrooms without referral to the Committee on Special Education when staff are familiar with strategies or approaches to support students who struggle.

The obligations of the District and procedures to be followed are well defined in New York State Education Law. The legal requirements and guidelines are defined in existing District policy as summarized below.

The District and Board of Education recognize their responsibility to ensure that students with disabilities eligible for special education programs and services under the IDEA and Article 89 of New York's Education Law receive those services in the least restrictive environment appropriate to meet their individual educational needs.

Therefore, the district will not place students with disabilities in special classes or separate schools, or otherwise remove them from the regular educational environment unless the nature or severity of their disability is such that their education cannot be achieved satisfactorily in regular classes, even with the use of supplementary aids and services. In addition, the district will provide special services or programs to enable students with disabilities to be involved in and progress in the general curriculum, to the extent appropriate to their needs.

To fulfill its responsibility to educate students with disabilities in the least restrictive environment, the district will implement the provisions of Section 200.6 of the commissioner's regulations.

District policy #4321 (initially adopted 3/28/12, reviewed and adopted 1/17/24) recognizes that New York State Education Law mandates that the District makes available a free appropriate public education to all students who reside within its district. This requirement includes all students with disabilities who are eligible for special education and related services under the Individuals with Disabilities Education Act.

Special education and related services will be provided to resident eligible students with disabilities in conformity with their Board approved individualized education program (IEP) and in the least restrictive environment appropriate to meet their individual educational needs.

Eligible students with disabilities will be entitled to special education and related services until their 22nd birthday or until they receive a local high school or Regents diploma, whichever comes first. *Note that this policy is currently under review by the district's lawyers to change the eligible age back to 21 years, in accordance with state law.*

Special Education IEP Development and follow-up

Outline – continued

To ensure the provision of a free appropriate public education to all eligible students with disabilities is followed the District complies with the following items:

1. The Board will adopt and maintain a district special education services plan in conformance with Commissioner's Regulations (8 NYCRR 200.2(c)). The plan will be available for public inspection and review by the Commissioner of Education.
2. School district staff will take steps to locate, identify, evaluate and maintain information about all children with disabilities within the district, including homeless children and children who are wards of the state, and children attending nonpublic school within the district (including religious schools), who are in need of special education.
3. The district will establish a plan and practice for implementing school-wide approaches and interventions in order to remediate a student's performance prior to referral for special education services. The district will provide general education support services, instructional modifications, and/or alternative program options to address a student's performance before referring the student to the Committee on Special Education (CSE). The Instructional Support Team will develop, implement and evaluate pre-referral intervention strategies (4321.2, School-wide Pre-referral Approaches and Interventions).
4. School district staff will initiate a request for evaluation of a student who has not made adequate progress after an appropriate period of time when provided instruction under a "***R***esponse ***T***o ***I***ntervention" (RTI) program. In making the request the staff person will describe in writing intervention services, programs and methodologies used to remediate the student's performance prior to referral. In addition, the extent of parental contact will be described as well.
5. The Board will appoint a ***C***ommittee on ***S***pecial ***E***ducation (CSE), and, as appropriate, CSE subcommittees, to assure the timely identification, evaluation and placement of eligible students with disabilities.
6. The Board will arrange for special education programs and services based upon the recommendation of the CSE or CSE Subcommittee.
7. The Superintendent will establish a plan for the recruitment, hiring and retention of staff appropriately and adequately prepared to meet the needs of students with disabilities including, but not limited to, highly qualified special education teachers.
8. The Superintendent will establish a comprehensive professional development plan designed to ensure that personnel necessary to carry out IDEA and Article 89 possess the skills and knowledge required to meet the needs of students with disabilities.

Special Education IEP Development and follow-up

Outline – continued

9. The Superintendent will establish a process for ensuring that district staff understand the right of students with disabilities to access and participate in the same academic, co-curricular and extracurricular programs and activities as all other students enrolled in the district's public schools, to the maximum extent appropriate to their individual needs.

Locate and Identify Students with Disabilities

District policy #5020.3 (11/17/2007), mandates that no student is discriminated against in programs or activities receiving federal financial assistance. Individuals protected by Section 504 of the Rehabilitation Act of 1973 are those individuals who: have a physical or mental impairment which substantially limits one or more major life activities, have a record of such impairment; or are regarded as having such an impairment. Students who qualify for protection under Section 504 are: of an age during which non-disabled children are provided preschool, elementary or secondary education services; of an age during which it is mandatory under state law to provide such educational services to disabled children; or to whom a state is required to provide a free appropriate public education (e.g. under IDEA).

The District is required to identify, evaluate, refer, place, provide adaptations for and review all eligible students with disabilities. In order to accomplish this, the district will conduct an annual census to locate and identify all students with disabilities who reside in the district, and establish a register of such students who are entitled to attend the public schools of the district during the next school year, including students with disabilities who are homeless or wards of the State. The census will be conducted, and the registry maintained, in accordance with the requirements established in Commissioner's regulations.

Students with disabilities pursuant to Section 504 shall be provided a free appropriate public education which may include, but is not limited to, providing a structured learning environment; repeating and simplifying instructions about in-class and homework assignments; supplementing verbal instructions with visual instructions; using behavioral management techniques; adjusting class schedules; modifying test delivery; using any and all audiovisual equipment deemed necessary; selecting modified textbooks or workbooks and tailoring homework assignments or modification of nonacademic times such as lunchroom, recess and physical education.

The Superintendent will determine what other activities might be appropriate to help locate and identify students with disabilities. These may include, but are not limited to, the mailing of letters to all district residents regarding the availability of special education programs and services and their right to access such services, and/or the publication of a similar notice in school newsletters and other publications.

Special Education IEP Development and follow-up

Outline – continued

Evaluation of Students with Disabilities

To initially determine a student's eligibility for a free appropriate public education under the IDEA and Article 89, the district will conduct a full evaluation of the student in accordance within legally prescribed timelines. As set forth in Commissioner's regulations, the initial evaluation will include, at least, a physical examination, an individual psychological evaluation unless the school psychologist determines it unnecessary, a social history, an observation of the student in the student's learning environment to document the student's academic performance and behavior in the areas of difficulty, and other appropriate assessments or evaluations (including a functional behavioral assessment for students whose behavior impedes their learning or that of others) to ascertain the physical, mental, behavioral and emotional factors that contribute to the suspected disabilities.

Once a student has been determined eligible to receive a free appropriate public education, the district will reevaluate the student with a disability whenever the student's parent requests a reevaluation, and when the district determines the educational and related services needs (including improved academic achievement and functional performance) of the child warrant a reevaluation. However, a reevaluation must take place at least once every three years, unless the student's parent and the district agree it is unnecessary.

Parental Consent for Student Evaluations

Before conducting any type of evaluation, district staff will take steps to obtain written informed consent from a student's parent, as required by applicable law and regulations. The District is required to document all attempts to obtain such consent and their results, including phone calls and correspondence, visits to the parent's home and any responses received.

1. If a parent refuses to give consent for an initial evaluation, or fails to respond to such a request, the parent will be given an opportunity to attend an informal conference and ask questions about the proposed evaluation. Unless the referral for evaluation is withdrawn, if the parent continues to withhold consent, the Board will commence due process proceedings to conduct an initial evaluation without parental consent within the time lines established in Commissioner's regulations.

2. If a parent refuses to give consent for a reevaluation, or fails to respond to such a request, District staff will proceed with the reevaluation without parental consent if it has engaged in documented reasonable efforts to obtain such consent and the parent(s) has failed to respond. If the District cannot document its efforts to obtain consent, the Board will commence due process proceedings to conduct a reevaluation without parental consent.

Special Education IEP Development and follow-up

Outline – continued

Parental Consent for Student Evaluations, concluded

3. If the student is home schooled or parentally placed in a non-public school, and the District is unable to obtain consent for the initial evaluation or reevaluation, the District will not commence due process proceedings to conduct the evaluation without parental consent, and will consider the student as not eligible for special education.

Conduct of Evaluations

In conducting evaluations of students with disabilities, the District will use a variety of assessment tools and strategies, including parent-provided information, to gather relevant functional, developmental, and academic information for determining a student's eligibility for special education and related services, and the content of the student's individualized education program (IEP) or individualized education services program (IPSE) or services plan in the case of nonpublic school students with disabilities (including information related to enabling the student to be involved in and progress in the general education curriculum).

The District also will assess a student in all areas of suspected disability, and the assessment and other evaluation used will not be discriminatory on a racial or cultural basis. In addition, students will be assessed in the language and form most likely to yield accurate information on what the student actually knows and can do academically, developmentally, and functionally, unless it is not feasible to do so.

In the case of students suspected of having a specific learning disability, the District will follow the procedures established in the Commissioner's regulations.

The District will notify a student's parent of any determination that no additional data is needed and the reasons for such a determination. It will also inform parents of their right to request an assessment, notwithstanding that determination.

Eligibility Determination

The CSE or CSE Subcommittee will determine whether a student is eligible for special education and related services under the IDEA and Article 89, as well as the student's educational needs.

Committee on Special Education

The members of the CSE and CSE Subcommittees will include those individuals identified in applicable law and regulations, and their attendance at CSE and CSE Subcommittee meetings will be required except as otherwise provided in law and regulations.

The parent of a student with disabilities is one of the mandated CSE and CSE Subcommittee members and as such has a right to participate in CSE and CSE

Special Education IEP Development and follow-up

Outline – continued

Committee on Special Education, concluded

Subcommittee meetings concerning the identification, evaluation, educational placement, and the provision of a free appropriate public education to their child. District staff will take steps to ensure the parent's participation, in accordance with the following:

1. CSE and CSE Subcommittee meetings will be scheduled at a time and place that is mutually agreeable to the parent and the District.

2. The parent will be given at least five days notice of the time and place of a CSE or CSE Subcommittee meeting, except as otherwise provided in law and regulation, along with notice of the purpose of the meeting, those who will attend (including name and title), and the parent's right to be accompanied to the meeting by person(s) the parent considers to have knowledge and special expertise about their child

3. The parent and the District can agree to use alternative means of participation at CSE meetings, such as videoconferences or telephone conference calls.

4. District staff will take any action necessary to ensure that the parent understands the proceedings at CSE meetings, including arranging for an interpreter for deaf parents or parents whose native language is other than English.

The CSE or CSE Subcommittee may meet without a student's parent only if District staff has been unable to obtain either parent's participation, and has a record of its attempts to arrange a mutually agreed upon time and place. Similarly, the CSE or CSE Subcommittee may make a decision without the involvement of the student's parent only if District staff has been unable to obtain parental participation, even through the use of alternative means of participation, and has a record of its attempts to ensure parental involvement.

Provision of Services:

The Board will arrange for appropriate special education and related services recommended by the CSE or CSE subcommittee within 60 school days of the District's receipt of parental consent to evaluate a student not previously identified as a student with a disability, or within 60 school days of referral for review of a student with a disability, except as otherwise provided in law and regulations.

All staff responsible for the implementation of a student's individualized education program, or an individualized education services program or services plan in the case of parentally placed nonpublic school students with disabilities, will be provided information regarding those responsibilities

Special Education IEP Development and follow-up

Outline – continued

Parental Consent for the Provision of Services:

The Board acknowledges that parental consent for initial evaluation does not constitute consent for placement for the provision of special education and related services. Therefore, District staff will take steps to obtain written informed consent for the initial provision of special education and related services to an eligible student. The Board will be precluded by applicable law and regulations from commencing due process proceedings to override the parent's refusal to provide such consent or override the parent's failure to respond to such a request.

Transition Service and Diploma/Credential Options

In accordance with law and regulation, the Board will ensure the provision of transition services, which are a coordinated set of activities for students with disabilities that facilitates movement from school to post-school activities, which may include but are not limited to post-secondary education, vocational education, integrated employment, continuing and adult education, adult services, independent living or community participation. At age 15, or younger if appropriate, the student's IEP will include a statement of transition service needs and will include undertaking activities in the following areas:

1. Instruction
2. Related services
3. Community experiences
4. The development of employment and other post-school adult living objectives; and
5. When appropriate, acquisition of daily living skills and provision of a functional vocational evaluation.

In developing the plan for transition services, students and parents will be made aware of the range of diploma and credential options available and the requirements associated with each option.

The District is required to adopt a grievance procedure to resolve Section 504 complaints and designate an individual to coordinate compliance with Section 504. The District shall ensure that students with disabilities and their parents are notified annually of the District's responsibilities under Section 504 *(see forms included (4321-E.3 and 4321-E.4)*

District policy 4321.4 (8/23/10) documents the right of parents or guardians of a student who has or is thought to have a disability to receive an independent evaluation at public expense if they disagree with the evaluation obtained by the Committee on Special Education (CSE) or the Committee on Preschool Special Education (CPSE).

Special Education IEP Development and follow-up

Outline – continued

The independent examination shall be conducted by a qualified examiner who is not employed by the school district responsible for the child's education. Upon request, parents will be provided with a list of public and private agencies and professional resources where independent evaluations may be obtained. These publicly-funded independent evaluations shall be limited to the same geographic and fiscal limitations as used by the district when it initiates an evaluation, except in an exceptional circumstance, as determined by the district.

The district has the right to initiate an impartial hearing to demonstrate that its evaluation is appropriate. If the hearing officer determines that the district's evaluation was appropriate, a parent or guardian is not entitled to reimbursement at public expense.

The Superintendent of Schools is responsible for the development of regulations establishing maximum allowable fees for specific tests, the geographic area in which such evaluations may take place, and minimum qualifications of the professionals who administer and interpret various tests. These regulations are contained in the Special Education District Plan

Appointment of Impartial Hearing Officer

The Board of Education will appoint impartial hearing officers (IHO), as needed, to hear complaints regarding the identification, evaluation, or placement of students with disabilities, or the provision of a free appropriate public education to such a student in accordance with the rotational selection process and other applicable procedures described in Commissioner's regulations.

Selection

A list of District approved of certified IHOs will be maintained and will be used in connection with requests for impartial hearings. The list shall also include the names of those other certified IHOs whose names appear on the state list and who have indicated to the district their interest in serving as an IHO in the district.

Upon receipt of a request for an impartial hearing, the rotational selection process for the IHO shall be initiated immediately and always within two (2) business days after receipt by the district of such written request. Should an IHO decline appointment, or if within 24 hours the IHO fails to respond or is unreachable after reasonable efforts by the District Clerk or designee, such efforts will be documented through independently verifiable efforts. The district representative shall then proceed through the list to determine availability of the next successive IHO.

Special Education IEP Development and follow-up

Outline – continued

The District Clerk or other person so designated, under the direction of the Board President, shall initiate the selection process by contacting the impartial hearing officer whose name first appears after the impartial hearing officer who last served. The District Clerk or designee shall canvass the list in alphabetical order as prescribed by the Regulations of the Commissioner of Education until an appointment is accepted.

An IHO on the district's rotational list may not accept appointment unless he or she is available to:

1. Make a determination on the sufficiency of the due process complaint that will be heard at the hearing within five days of receiving such a request; and
2. Initiate the hearing within the first 14 days after either:
    - The date on which he or she receives written notice that the parents and the district waived their right to hold a resolution meeting to resolve their differences prior to commencement of the hearing, or met but were unable to reach agreement; or
    - The expiration of the 30-day period beginning with the receipt of the due process complaint, whichever occurs first.

Appointment

The Board President, or in his or her absence or inability the Vice President, will appoint an IHO immediately after the IHO selected from the rotational list indicates he or is available.

The Board will appoint a new IHO if, the parties to the hearing mutually agree that the IHO is either incapacitated or otherwise unavailable or unwilling to continue the hearing or issue a decision. The appointment of a new IHO in such an instance will be made in accordance with the selection and appointment procedures established by this policy

Testing Accommodations

Testing accommodations provide an opportunity for students with disabilities to:

- Participate in the instructional and assessment program;
- Demonstrate their strengths, knowledge and skills without being restricted by their disability; and
- Provide an accurate measure of the standards being assessed so that appropriate instruction and services can be provided.

Special Education IEP Development and follow-up

Outline – continued

Testing accommodations are changes made in the administration of the test in order to remove obstacles to the test-taking process that are presented by the disability without changing the constructs being tested. Examples of testing accommodations are: flexibility in scheduling/timing; flexibility in the setting for the administration of the test; changes in the method of presentation and changes in the method of response. Testing accommodations are neither intended nor permitted to: alter the construct being measured or invalidate the results, provide an unfair advantage for students with disabilities over students taking the test under standard conditions or substitute for knowledge or abilities that the student has not attained.

The Committee on Special Education, the Subcommittee on Special Education or the Committee on Preschool Special Education is responsible for recommending the appropriate test accommodations and including those recommendations on the student's Individualized Education Program (IEP), Individualized Education Services Program (IESP) or Service Plan (SP). If it is determined that a student should participate in alternative assessments instead of the standard statewide or district-wide tests, the CSE must indicate the reasons for doing so on the IEP, IESP or SP. The 504 multidisciplinary committee will include the appropriate test accommodations as part the 504 plan.

The recommendations will be reviewed annually by the CSE, CSE Subcommittee, CPSE or 504 team. The Board acknowledges the importance of integrating the assessment program with the instructional program and, to that end, encourages effective communication among district staff so that implementation is consistent and fair. The goal is to provide effective assessments that allow students to benefit from their educational program.

In some situations, a building principal may authorize the use of testing accommodations in accordance with this policy. Those instances are limited to cases where a regular education student incurs a disability, such as, but not limited to, a broken arm, without sufficient time for the CSE, CPSE and/or Section 504 Committee to make a recommendation prior to a test. They do not include cases where the student is already being evaluated to determine his or her eligibility for status as a student with a disability. In exercising this authority, the building principal will rely on his or her professional judgment. He or she also may confer with CSE, CPSE and/or Section 504 Committee members

<u>Declassification</u>

The District, at some point in time may declassify some students with disabilities. A student may mature and develop skills such that they no longer require the special program, support services or accommodations offered by an IEP, IESP or SP. The CSE, the CSE Subcommittee or, the CPSE, as applicable, is responsible for making this judgment, while adhering to the requirements of federal and state law and regulations.

Special Education IEP Development and follow-up

Outline – concluded

Reevaluation

Prior to determining that a student is no longer eligible for special education services and should be placed in a full-time regular education program, the CSE, CSE Subcommittee, or CPSE, as applicable, is required to conduct a declassification evaluation of the student in accordance with the process and procedures prescribed for the evaluation and reevaluation of students with disabilities, by applicable law and regulations.

The District will provide the student's parents with a copy of the reevaluation report and documentation regarding the eligibility determination.

Consistent with applicable law and regulation, the District will not conduct a declassification evaluation if the reason why a student is determined to be ineligible for special education services is that he or she has either:

1. Graduated with a regular high school or Regents diploma; or
2. Exceeded the age of eligibility for services.

However, in such an instance the district will provide the student with a summary of his or her academic achievement and functional performance that also includes recommendations on how to assist the student in meeting his or her post-secondary goals.

Declassification Support Services

It is an objective of the District that the student to succeed in the transition to the regular education program. In order to facilitate that success, the CSE/CPSE may offer educational and support services for a period of time, not to exceed one year. These declassification support services may include psychological, speech and language services, non-career and other appropriate services.

Special Education IEP Development and follow-up

Observations and recommendations

Observation: An external review of the District's Special Education Department identified five recommendations to be followed in order to continue to improve the K-12 Special Education program and the delivery of services to the identified students residing in the Rye Neck School District. These reviews performed and the resulting recommendations are designed to be used by the District to develop a program of continuous improvement. The review envisioned the implementation of a multi-year plan including quarterly administrative-teacher meetings to ensure progress toward district goals

The recommendations are as follow;

1. Analyze the requirements for Least Restrictive Environment and data provided by New York State over several years to strategically plan for students with disabilities increasing participation in general education classrooms.
2. Analyze and implement the policy directions from New York State Education Department regarding the Committee on Special Education responsibilities for the development of IEP goals that align with grade level Common Core Standards.
3. Consider a district goal of enhancing the mastery of all students K-3 in the area of English Language Arts.
4. Evaluate the effectiveness of district staffing resources targeted for Students with Disabilities.
5. Develop a systematic plan for collaborative professional development.

In accordance with District policy #4321 (initially adopted 3/28/12, reviewed and adopted 1/17/24) the District has procedures in place to ensure periodic meetings are held and documented to memorialize compliance with existing IEP's. These policies and procedures ensure the timely approval by the Board of Education of newly developed IEP's, that parent appeals are heard in a timely manner and that all declassifications are properly documented.



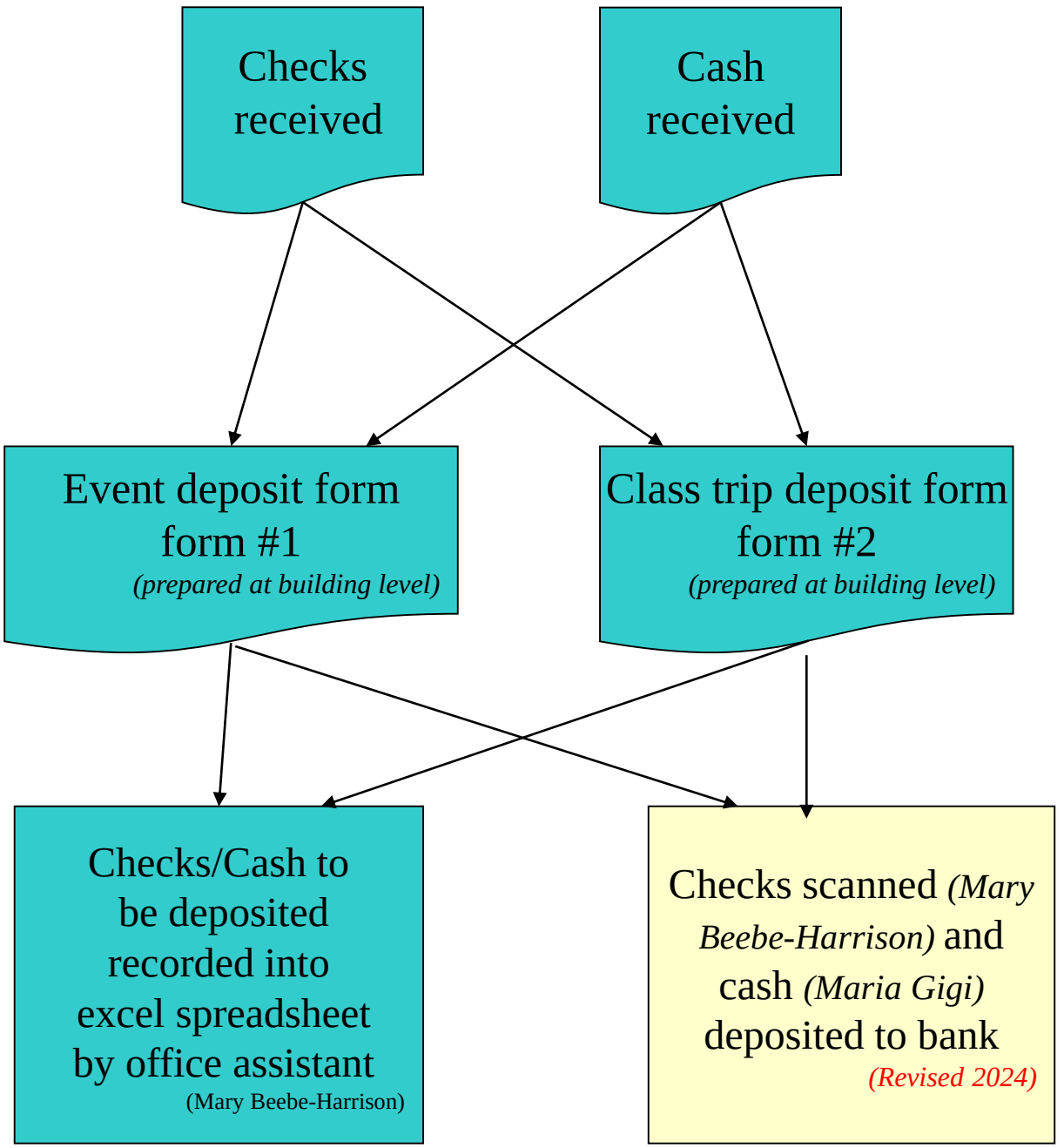
Private Purpose Trust (CM) Funds

Internal Control Review and Flow-Chart Documentation

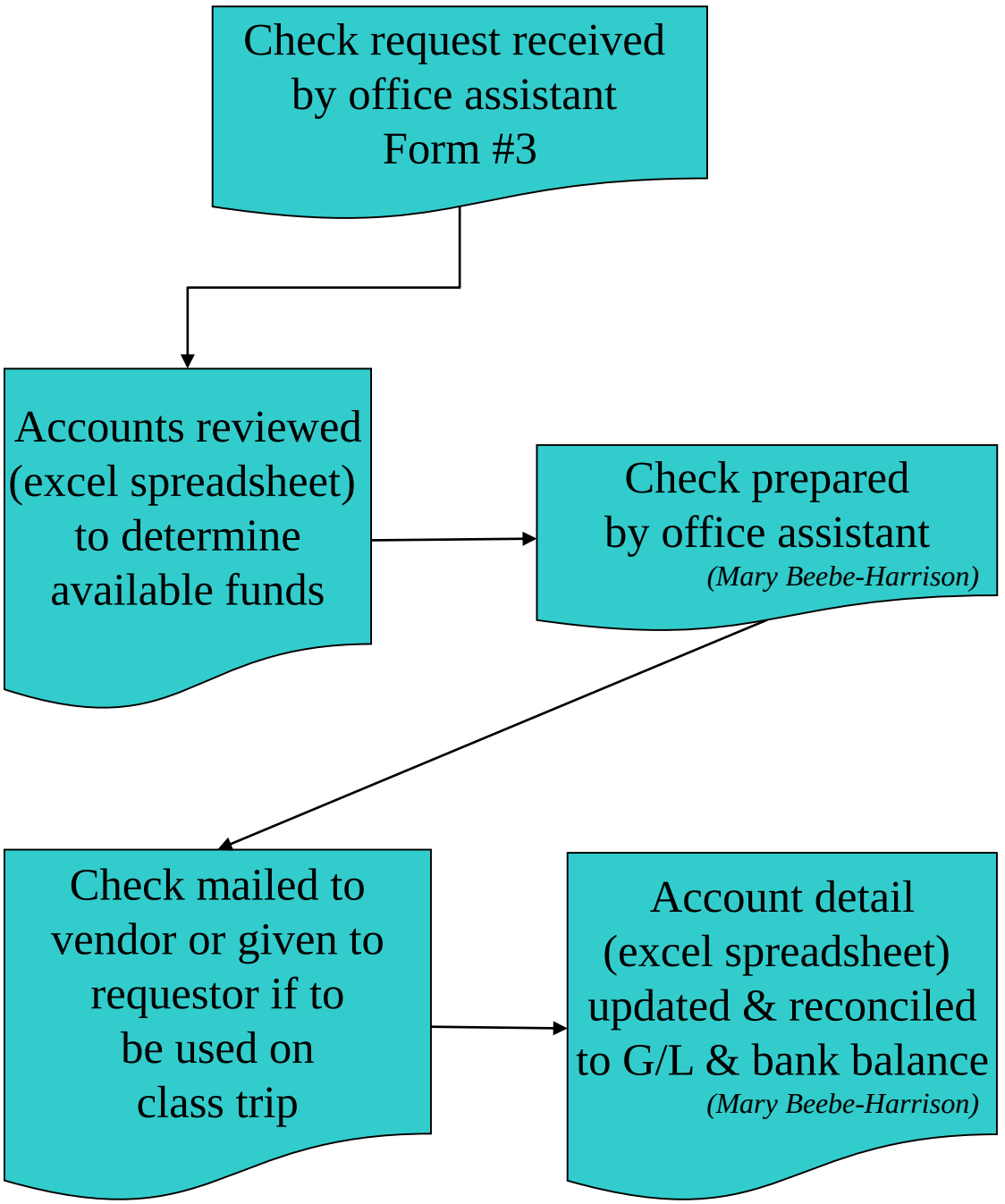
May 14, 2024

SANOSSIAN, SARDIS & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Incoming Checks and Cash



Disbursement of funds



Private Purpose Trust (CM) Fund

Outline

Among the various funds maintained by a School District are Fiduciary Funds. One of these types of funds is a "Private Purpose Trust Fund" or "CM" fund. "CM" funds, as defined by the School Districts Accounting and Reporting Manual, published by the NYS Comptrollers' office, are *"accounts for trust arrangements under which principal and income benefit individuals, private organizations or other governments. A scholarship is an example of a Private-Purpose Trust Fund".*

The CM fund maintained and reconciled by Mary Beebe Harrison (office assistant). The CM fund is utilized by the District to facilitate many designated and previously approved purposes among which are;

- Superintendent Student Fund
- Blue Ribbon Scholarships
- Various endowed scholarship funds
- Theater productions
- AP exam fees
- Daniel Warren Elementary bus/field trip fees
- F.E. Bellows Elementary bus/field trip fees
- 6th Grade bus/field trip fees
- MS/HS bus/field trip fees
- Others as required

As was planned with the adoption in the 2020-21 school year of Statement #84 issued by the Governmental Accounting Standards Board (GASB) all TE funds were closed out and replaced with a Miscellaneous Special Revenue Fund (CM Fund) as of the District's year end statement date. All procedures followed to administer the CM funds will remain the same as were utilized for the TE funds.

With the exception of the funds used for bus/field trip purposes these funds are generally collected and disbursed once a year, towards the end of the school year.

Three forms are used to administer these accounts;

Form 1 – Rye Neck Event Deposit
Submitted to the business office with monies collected related to events such as but not limited to scholarships, door receipts from school plays and exam fees.

Form 2 – Rye Neck School Class Trips – Deposit form
Submitted to the business office with monies collected in the elementary schools for bus and admission fees collected for class trips.

Form 3 – Rye Neck School Class Trips – Check request form
Submitted to the business office at least 3 days prior to date check needed, identifying the payment amount, payee, and sub-account to be used from which to draw payment, trip date, destination number of students and cost per student.

Private Purpose Trust (CM) Fund

Outline – concluded

Deposit slip forms are completed at the building level and signed by the district employee responsible for the trip/event. The deposit forms are reviewed and agreed by the business office and a copy returned to the preparer.

Check request forms are signed by the district employee responsible for the trip/event and submitted to the business office for payment.

There are surplus balances that have been built over time as the monies collected for field trips is generally higher than the actual need as estimates are often used for costs when determining the student cost of the trip and a “cushion” is built in to ensure that there are sufficient funds available to pay for the trip. This surplus is often used to fund other minor end of school year activities such as class lunches, etc. These funds may also be used to cover the cost of students who cannot afford the cost of the trip.

Private Purpose Trust (CM) Fund

Observations and recommendations

CM Funds:

Observation: The District receives funds for scholarships and awards from organizations not controlled by the District for the purpose of writing checks to the recipients/beneficiaries. These scholarships and awards are distributed during end of school year events such as graduations and award assemblies. The District does not set the criteria used to determine who is to receive these awards but does recommend possible recipients to the sponsor for their final approval. The District acts as a disbursing agent for these funds as an accommodation to the granting organization.

The District has verified that the practice of disbursing third party scholarships and awards is an accepted practice in accordance with Office of the State Comptroller Accounting and Reporting Manual for School Districts. It will, when appropriate and if the organization has the means, ask that these outside organizations or funds generate the payments to eliminate any unwanted scrutiny that may exist from awards paid from a District account. Otherwise the practice currently being followed is allowable.

Appendix I

Special Education Forms

4321-E.3 and 4321-E.4

4321-E.3

AGREEMENT ON DISPUTE RESOLUTION PROCESS

_____ ("Parents"), on behalf of _____ ("Student"), have requested an impartial due process hearing under the Individuals with Disabilities Education Act (IDEA) challenging the manner in which the Rye Neck School District has offered Student a Free Appropriate Public Education during the _____ school year. The parties have agreed that they will proceed to a Resolution Session at which they will use the following process:

1. The Resolution Session will take place at the administrative offices of the _____ _____ School District at ____ a.m./p.m. on _____, 2007.

2. Attorneys for each party will be present and will participate in the Resolution Session.

3. The discussions that take place during the Resolution Session shall be confidential in the same manner as if they had taken place during a mediation session. The parties agree that, in an effort to encourage a full and frank discussion of the facts, any such discussions shall not in any way be used as evidence in any subsequent impartial due process hearing or appeal therefrom.

4. Any agreement reached by the parties shall be reduced to writing and signed by the parties. Any of the parties may void such settlement agreement within three (3) business days of the date the agreement is signed by providing written notice to the other party. Such written notice shall be deemed timely if sent to the other party, or counsel for the other party, by facsimile or first class mail within the three (3) business day time period. Any agreement reached between the parties as a result of this process shall be enforceable in a court of competent jurisdiction or as otherwise provided in the agreement.

DATED: _____, 2007

_____ _____

On Behalf of Parents and Student | On Behalf of Parents and Student

_____ _____

On Behalf of District | On Behalf of District

4321-E.4

TEMPLATE FOR RESOLUTION SESSION AGREEMENT

_____SCHOOL DISTRICT

MATTER OF _____(INSERT PARENTS)
ON BEHALF OF (STUDENT),

-against

RELEASE AND SETTLEMENT AGREEMENT

_____SCHOOL DISTRICT.

This Release and Settlement Agreement ("Agreement") is entered into by and between Mr. and Mrs._____ (hereinafter "Parents"), on behalf of _____(hereinafter "Student"), and the_____ School District, its Board of Education, officers, employees, their successors, assigns and representatives (hereinafter "District"), hereinafter collectively referred to as the "Parties."

WHEREAS, Parents have alleged that the District has not provided Student with a free appropriate public education ("FAPE") by failing to offer an appropriate educational program for the (Insert School Years Being Challenged) and_____ school years; and

WHEREAS, the District believes that it has offered Student an appropriate educational program within the meaning of State and Federal law and regulation; and

WHEREAS, Parents requested an impartial due process hearing by letter dated Insert Date, 2007; and

WHEREAS, it is the desire of the Parties to avoid the time and expense associated with litigation regarding the provision to Student by the District of a FAPE during the (INSERT CURRENT SCHOOL YEAR school year;

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties agree as follows:

1. The parties agree that the District will (DESCRIBE ACTION(S) TO BE TAKEN BY SCHOOL DISTIRCT:

A.

B

C.

2. No party to this Agreement shall seek to recover costs or attorney's fees and all parties expressly waive their rights to such costs or attorney's fees with respect to any matter covered by this Agreement.

3. As of the effective date of this Agreement, the Parents and Student, jointly and severally, release and discharge the District from any past, present and future liabilities, duties, obligations or other responsibilities under any State or Federal law, known or unknown, relating to the education of Student for the period (INSERT DATE For Example "through and including the effective date of this agreement" or specified future date.)

8. Parents and Student agree not to file any suit, or cause any suit, demand, administrative, judicial or other proceeding, claim, complaint or other action of any kind to be filed by Student or by Parents, or by any other entity on their behalf, against the District for acts or omissions through and including (INSERT DATE).

9. Except as expressly provided by the terms of this Agreement, this Agreement shall not constitute, be interpreted, construed or used as evidence of any admission of fact, law, responsibility or liability on the part of the District.

10. The existence of this Agreement, its contents and any related correspondence shall be held in strict confidence and shall not be disclosed in any suit, administrative, judicial, or other proceeding, or other action of any kind except to enforce the terms hereof or as otherwise required by law.

11. Either party may void this agreement within three business days of the agreement's execution.

12. This Agreement constitutes the entire understanding of the Parties hereto with respect to its subject-matter and supersedes any previous agreements entered into with respect to this subject-matter relating to the education or instruction of Student.

13. The effective date of this Agreement shall be (DATE THREE DAYS FROM EXECUTION). The Impartial Due Process Hearing currently pending before Impartial Hearing Officer (INSERT NAME) shall be deemed withdrawn with prejudice as of this date.

_____ _____

Mrs. _____ **Date**
On behalf of herself and
Student

_____ _____

Mr. _____ **Date**
On behalf of himself and
Student

_____ _____

Dr./Mr./Mrs._____ **Date**
Administrative Title
On behalf of the
School District

Appendix II

New Policies adopted/revised since last Risk Assessment Update

(These revised/updated policies shown regardless of impact on areas reported on in this current Risk Assessment Update. They are shown only to reflect policy changes during the year)

- 0110 Sexual Harassment Prevention Policy - **Revised 1/17/24**
- 2410 Formulation, Adoption and Amendment of Policies - **Revised 1/17/24**
- 4321 Programs for Students with Disabilities Under the IDEA and New York's Education Law Article 89 - **Revised 1/17/24**
- 4321.12 Use of Time Out Rooms and Physical Restraints - **Revised 1/17/24**
- 4772 Graduation Ceremonies - **Revised 1/17/24**
- 5300.55 Corporal Punishment and Emergency Interventions - **Revised 1/17/24**
- 5420 Student Health Services - **Revised 6/14/23**
- 5605 Voter Registration for Students - **Revised 1/17/24**
- 6240-R Investments Regulation - **Revised 1/17/24**
- 6645 Fixed Assets - **Revised 1/17/24**
- 6690-E Audit Committee Charter – **Revised 11/15/23**
- 8130.2 Workplace Violence Prevention - **Adopted 2/14/24**
- 9645 Disclosure of Wrongful Conduct (Whistleblower Policy) - **Revised 4/19/23**

0110 SEXUAL HARASSMENT PREVENTION POLICY

Introduction

The Rye Neck Union Free School District (the "District") is committed to maintaining a work environment free from sexual harassment, which is one form of employment discrimination. This Policy is one component of the District's commitment to a discrimination-free work environment.

Policy:

1. This Policy applies to all employees. It also applies to individuals who are not employees of the District but are employees of contractors, subcontractors, vendors, consultants, and other persons who provide services in the District, such as interns, whether paid or unpaid, and temporary employees.
2. Sexual harassment is not tolerated by the District and is prohibited by this Policy. In New York, sexual harassment does not need to be severe or pervasive to be illegal. This Policy prohibits not only behavior that constitutes unlawful harassment, but also other inappropriate or unprofessional behavior that may reasonably be considered offensive or otherwise inappropriate. Employees and other individuals covered under this Policy will be subject to disciplinary or other corrective action for any violations of this Policy.
3. Retaliation is prohibited. No person covered by this Policy shall be subject to adverse employment action because he/she makes a good faith report of an incident of sexual harassment, or provides information, or otherwise assists in any investigation of a sexual harassment complaint. Any person covered by this Policy, who retaliates against anyone involved in a sexual harassment investigation, is in violation of this Policy and subject to remedial or disciplinary action.
4. The District will conduct a prompt, thorough, fair, and confidential investigation, consistent with this Policy, in response to any complaint about sexual harassment. The District may also investigate other circumstances of inappropriate conduct occurring in its workplace or affecting the terms and conditions of employment for its employees or other individuals working in its workplace. The District will take effective corrective action whenever sexual harassment or other inappropriate conduct is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.

What Is "Sexual Harassment"?

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe

workplace.

Sexual harassment includes any unwelcome conduct which is either directed at an induvial because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating a hostile work environment, even if the complaining individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a hostile work environment include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. This list is just a sample of behaviors and should not be considered exhaustive. Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it. Physical acts of a sexual nature, such as:

- Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employees' body;
- Rape, sexual battery, molestation or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact law enforcement if you wish to pursue criminal charges).
- Requests for sexual favors accompanied by implied or overt threats concerning target's job performance evaluation, a promotion, or other job benefits.
- Unwanted sexual comments, advances, or propositions.
- Subtle or obvious pressure for unwelcome sexual activities.
- Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually-oriented gestures, noises, remarks, jokes, questions, or comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Written conduct such as authoring threatening, derogatory or offensive letters, e-mails, text messages, or social media posts.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:

    - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
    - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Sex stereotyping, which occurs when someone's conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
    - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
    - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
    - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
    - Sabotaging an individual's work;
    - Bullying, yelling, or name-calling;
    - Intentional misuse of an individual's preferred pronouns; or
    - Creating different expectations for individuals based on their perceived identities:

        1. Dress codes that place more emphasis on women's attire;
        2. Leaving parents/caregivers out of meetings.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. Harassers can be a superior, a subordinate, a coworker or anyone else in the workplace, including an independent contractor, contract worker, vendor, client, customer, student, volunteer, parent, community member, board member, or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business, at employer-sponsored events or parties, or other occasions outside work. Calls, texts, emails, and social media usage by employees or other individuals covered under this policy containing inappropriate messages, language, or graphics may also constitute or contribute to unlawful workplace harassment, even if they occur away from the workplace, on personal devices, in messaging apps, while working remotely, on virtual meeting platforms, or during non-work hours.

What is "Retaliation"?

Retaliation includes any conduct, whether or not in the workplace or employment-related, which might deter a reasonable person from making or supporting a charge of discrimination or harassment and is directed at someone who engages in protected activity. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone’s responsibility. The District cannot prevent or remedy sexual harassment unless it knows about it. Any employee or other person covered by this Policy, who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or the Principal or the Title IX Coordinator. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or the Principal or the Title IX Coordinator. If an employee makes a report to his/her supervisor or manager and believes the supervisor or manager is not taking appropriate action, the employee should report this inaction to the Principal or the Title IX Coordinator or the Superintendent. If an employee believes that his/her supervisor or manager violated this Policy, then the employee should report the matter to a higher-level manager, or to the Principal or the Title IX Coordinator or the Superintendent.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form, but using the form is not required. Employees who report sexual harassment on behalf of another person should state clearly that the complaint is made on another person’s behalf.

The availability of this reporting procedure does not preclude individuals who believe they are being harassed from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued.

Supervisory Responsibilities

Any supervisor or manager who receives a complaint or information about suspected sexual harassment, observes conduct that may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring **is required to take appropriate steps to address the conduct and to report such suspected sexual harassment to the Principal or the Title IX Coordinator.**

In addition to being subject to discipline if they engaged in sexually harassing conduct or retaliation themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Investigation of Sexual Harassment

All reports, complaints or other information about suspected sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely and thorough manner commensurate with the nature of the complaint, and will be confidential to the extent possible.

In conducting a fair and impartial investigation, in accord with the “due process” mandate of the applicable NY Sexual Harassment Law, the District will: (i) provide appropriate notice of the allegations to anyone who is the subject of a harassment complaint; (ii) provide an opportunity to respond to the allegations; and (iii) provide complainants and witnesses an appropriate opportunity to present relevant information including documents relevant to the investigation. The District may adapt and modify the investigatory procedure, in its discretion, based on the nature of the complaint and the conduct at issue.

All employees and other individuals covered under this Policy are required to cooperate, as needed, in an investigation of suspected sexual harassment. Employees and other individuals who participate in any investigation are protected from retaliation.

All persons involved in the reporting and investigation of harassment are obligated to keep the information pertaining to the investigation confidential to the maximum extent possible, to protect the privacy of those involved in the investigation and to allow the District to conduct an objective and fair investigation.

If the District determines that this Policy has been violated, it will take effective remedial action

commensurate with the circumstances. Any employee who has been found by the District to have harassed another employee will be subject to corrective action, up to and including discharge where appropriate. If it is concluded that a non-employee has subjected an employee or other person protected by this Policy to conduct in violation of this Policy, prompt and effective action will be taken to stop the harassment and deter any future harassment.

The District will notify the individual who was subject to the reported conduct and the person who filed the complaint, if different, of the conclusion of its investigation, and will follow up with that individual as appropriate under the circumstances.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by the District but is also prohibited by state, federal, and, where applicable, local law. In addition to the procedures described in this Policy, individuals may choose to pursue legal remedies with the following governmental entities:

The New York State Division of Human Rights (DHR) enforces the Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 *et seq.*, which prohibits sexual harassment in employment in New York State, and protects employees, and other individuals working in an employer's workplace. A complaint alleging a violation of the Human Rights Law may be filed either with the DHR, subject to a one-year statute of limitations, or in New York State Supreme Court, subject to a three-year statute of limitations.

If unlawful discrimination is found after a hearing, the DHR or the court may award relief, which may include requiring the employer to take action to stop the harassment, to redress the damage caused, including reversing an unlawful employment action, and paying monetary damages, attorneys' fees, and civil fines.

The DHR can be contacted at (888) 392-3644 or at www.dhr.ny.gov. The DHR sexual harassment hotline is 1(800) HARASS3. This hotline provides more information about filing a sexual harassment complaint. It can also provide a referral to a volunteer attorney experienced in sexual harassment matters who can provide limited free assistance and counsel over the phone

The U.S. Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 Civil Rights Act (codified as 42 U.S.C. § 2000e *et seq.*). An employee must file a complaint with the EEOC within 300 days from the conduct giving rise to the complaint. The EEOC investigates complaints, and may pursue a claim in federal court on behalf of the complaining party, or issue a Right to Sue Letter that allows an individual to pursue his/her claims in federal court. Federal courts may award remedies if discrimination is found to have occurred. The EEOC can be contacted by calling 1-800-669-4000 (1-800-669-6820 (TTY)), or at their website: www.eeoc.gov or via email at info@eeoc.gov. If an individual files an administrative complaint with the DHR, the DHR will file the complaint with the EEOC to preserve the individual's right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. If the harassment involves physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime, and it may be appropriate to report such conduct to the local police department.

Other Types of Harassment

The District also prohibits discrimination or harassment on the basis of race, color, creed, ethnicity, disability, religion, national origin, military status, age, arrest record, veteran status, sexual orientation, marital status, familial status (including pregnancy, childbirth, or related medical condition), domestic violence victim status, criminal history, citizenship/immigration status, predisposing genetic characteristics, genetic information, or any other category protected by law. For more information, see Policy # 0100. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same.

Notice and Training

The district will provide all existing employees with either a paper or electronic copy of the district's sexual harassment policy and regulation, and will provide the same to new employees before the employee starts their job. These materials will be provided in English and in an employee's primary language, for those languages for which the NYS Department of Labor has provided a translated template policy.

All new employees will receive training on this policy and regulation at new employee orientation or as soon as possible after starting their job, unless they can demonstrate that they have received equivalent training within the past year from a previous employer. All other employees will be provided training at least once a year regarding this policy and the district's commitment to a harassment-free working environment. Principals and other administrative employees who have specific responsibilities for investigating and resolving complaints of sexual harassment will receive yearly training on this policy, regulation and related legal developments. Training will be provided in English and in an employee's primary language, for those languages for which the NYS Department of Labor has provided translated model training.

Annual employee training programs will be interactive and include: (i) an explanation of sexual harassment consistent with guidance issued by the NYS Department of Labor and the NYS Division of Human Rights; (ii) examples of conduct that is unlawful sexual harassment; (iii) information on federal and state laws about sexual harassment and remedies available to victims of sexual harassment; (iv) information concerning employees' right to make complaints and all available forums for investigating complaints; and (v) address the conduct and responsibilities of supervisors.

Rye Neck Union Free School District

This form is designed to assist individuals making a report under the District's Sexual Harassment Prevention Policy. If you believe you are, or have been, subject to conduct in violation of the Sexual Harassment Prevention Policy, or witness or otherwise become aware of such conduct, you are expected to report that information either verbally or in writing. It is the policy of the District to promptly and thoroughly investigate such reports.

If you wish to make a written report, you may use this form to do so. After completing this form, please submit it to the Principal or Title IX Coordinator. If you are more comfortable reporting verbally or in another manner, you are welcome to do so.

The District prohibits retaliation against any individual who opposes a discrimination practice, makes a good faith report of discrimination or harassment, or who participates in an investigation of such reports. Your cooperation in truthfully completing this form and providing as much accurate information as possible will enable us to investigate and respond to these matters.

YOUR INFORMATION

Name:

Name: _____

Home Address: _____ Work Address: _____

_____ _____

Personal Phone: _____ Work Phone: _____

Job Title: _____ Email: _____

Preferred Communication Method: _____

SUPERVISOR'S INFORMATION

Immediate Supervisor's Name: Title: _____

_____

Work Phone: _____ Work Address: _____

_____

INFORMATION CONCERNING SUSPECTED HARASSMENT

1. The name of the person(s) involved in your complaint

   Name: _____ Title: _____

   Work Address: _____ Work Phone: _____

   Other identifying information: _____

   Relationship to you: □ Supervisor □ Subordinate □ Co-Worker □ Other:
   _____

2. Please describe the conduct or incident(s) that are the basis of this report and your reasons for believing the conduct is harassment. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

   _____

   _____

   _____

   _____

   _____

3. Date(s) harassment occurred: _____

   Is the harassment continuing? □ Yes □ No

2410 FORMULATION, ADOPTION AND AMENDMENT OF POLICIES

The Board of Education recognizes that the adoption of written policies constitutes the basic method by which the Board exercises its leadership in the operation of the district. Policies may be proposed for adoption, changes, or repeal at any regular or special Board meeting. Any member of the school community may suggest a policy change to the Superintendent of Schools, who will refer the suggestion to the Policy Committee for review and recommendation to the Board. The Board delegates to the Superintendent of Schools the responsibility and authority to establish any and all rules, regulations, and/or procedures necessary to implement and maintain its policies.

The Board is committed to developing written policies which:

- Clearly define the District's goals and objectives and reflect the Board's vision.
- Define roles and responsibilities and identify who is responsible for what.
- Provide the Superintendent and District staff with clear guidance regarding expected District administration.
- Allow for flexibility that is needed for day-to-day operations.
- Include measurable outcomes.

The Board delegates to the Superintendent of Schools the responsibility and authority to establish any and all rules, regulations, and/or procedures necessary to implement and maintain Board policies.

Accordingly, the Superintendent is directed to initiate a program of Board policy review to include the following items:

1. periodic review and evaluation of all current Board policies;
2. preparation of additional policies as needed;
3. consultation with district staff, the School District attorney and community members, if determined to be advisable, on an advisory basis; and
4. presentation of proposed policy in draft form to the Policy Committee and Board for consideration prior to action.

In an effort to provide students, employees and/or residents of the district with a reasonable opportunity to provide input to the Board regarding proposed policies, no official Board vote shall generally take place on a policy adoption, change, or repeal at the meeting during which it is first presented to the Board for consideration.

To adopt, change, or repeal a policy requires a majority vote of the entire Board. The policy will be presented to the Board at a public meeting for discussion and will be voted on at a subsequent board meeting. Unless there is an emergency or other good cause to adopt, revise or repeal a policy on one reading, two readings shall be required prior to adoption, revision or repeal.

Editorial, grammatical and reference changes to policies that do not affect the substance of the policy may be effected by the Superintendent without Board action, but shall be subject to Board review.

The formal adoption of policies shall be recorded in Board minutes. Only those written policies so adopted and so recorded shall be regarded as official Board policy. Every Board and staff member shall have access to the Board Policy Manual.

The Superintendent shall be responsible for implementing all policies adopted by the Board. This responsibility shall include promulgating any necessary administrative regulations, ensuring that the policy is included in the Board Policy Manual, and publicizing the policy as necessary to ensure that

persons affected by the policy are aware of it. A copy of any new or revised policy shall be distributed to all Board of Education members, the District Clerk, District Administrators, and other relevant parties.

Adoption date: April 7, 2010

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

4321 PROGRAMS FOR STUDENTS WITH DISABILITIES UNDER THE IDEA AND NEW YORK'S EDUCATION LAW ARTICLE 89

The Board of Education makes available a free appropriate public education to all students with disabilities who reside within its district and are eligible for special education and related services under the Individuals with Disabilities Education Act and Article 89 of New York's Education Law, and their implementing regulations. Special education and related services will be provided to resident eligible students with disabilities in conformity with their individualized education program (IEP) and in the least restrictive environment appropriate to meet their individual educational needs. Special education services or programs will be designed to enable students with disabilities to be involved in and progress in the general education curriculum, to the extent appropriate to their needs.

The Board also makes available special education and related services to eligible students with disabilities parentally placed in a nonpublic school located within the district, regardless of whether they are residents of the district. However, this obligation does not extend to resident students with disabilities who are placed by their parents in a nonpublic school within district boundaries because of a disagreement between the parents and the school district over the provision of a free appropriate public education. Nonpublic school students with disabilities who are not district residents but who reside within New York State will be provided programs and services in accordance with their individualized education services program (IESP). Nonpublic school students with disabilities who reside out-of-state will be provided services in accordance with their services plan (SP). (Refer to policy 4321.10, Programs and Services for Parentally-placed Nonpublic School Students with Disabilities under the IDEA and New York's Education Law Article 89 for more guidance on this topic).

In addition, to the maximum extent appropriate to their individual needs, eligible students with disabilities residing within the district and attending the district's public schools will be entitled to participate in school district academic, cocurricular and extracurricular activities available to all other students enrolled in the district's public schools. Such cocurricular and extracurricular activities may include athletics, transportation, recreational activities, school-sponsored special interest groups or clubs, and referrals to agencies that provide assistance to individuals with disabilities and the employment of students (including both employment by the school district and assistance in making outside employment available).

In providing a free appropriate public education to students with disabilities eligible under the IDEA and Article 89, the Board will afford the students and their parents the procedural safeguard rights they are entitled to under applicable law and regulations. The Board also will provide them with notice of such rights as required by law and regulation, using the form prescribed by the commissioner of education.

For purposes of this policy and others related to the provision of services to eligible students with disabilities, and consistent with applicable law and regulation, the word parent means a birth or adoptive parent, a legally appointed guardian generally authorized to act as the child's parent or authorized to make educational decisions for the child; a person in parental relationship to the child as defined in section 3212 of the Education Law; an individual designated as a person in parental relation pursuant to title 15-A of the General Obligations Law, including an individual so designated who is acting in the place of a birth or adoptive parent (including a grandparent, stepparent, or other relative with whom the child resides; or a surrogate parent who has been appointed in accordance with commissioner's regulations.

Eligible students with disabilities will be entitled to special education and related services until their 22nd birthday or until they receive a local high school or Regents diploma, whichever comes first.

Students with disabilities may not be required to take medication as a condition for receiving a free

appropriate public education.

To ensure the provision of a free appropriate public education to all eligible students with disabilities:

1. The Board will adopt and maintain a district special education services plan in conformance with Commissioner's Regulations (8 NYCRR 200.2(c)). The plan will be available for public inspection and review by the Commissioner of Education.
2. School district staff will take steps to locate, identify, evaluate and maintain information about all children with disabilities within the district, including homeless children and children who are wards of the state, and children attending nonpublic school within the district (including religious schools), who are in need of special education.
3. The district will establish a plan and practice for implementing school-wide approaches and interventions in order to remediate a student's performance prior to referral for special education services. The district will provide general education support services, instructional modifications, and/or alternative program options to address a student's performance before referring the student to the Committee on Special Education (CSE). The Instructional Support Team will develop, implement and evaluate pre-referral intervention strategies (4321.2, School-wide Prereferral Approaches and Interventions).
4. School district staff will initiate a request for evaluation of a student who has not made adequate progress after an appropriate period of time when provided instruction under a response to intervention program. In making the request the staff person will describe in writing intervention services, programs and methodologies used to remediate the student's performance prior to referral. In addition, the extent of parental contact will be described as well.
5. The Board will appoint a committee on special education (CSE), and, as appropriate, CSE subcommittees, to assure the timely identification, evaluation and placement of eligible students with disabilities.
6. The Board will arrange for special education programs and services based upon the recommendation of the CSE or CSE subcommittee.
7. The Superintendent will establish a plan for the recruitment, hiring and retention of staff appropriately and adequately prepared to meet the needs of students with disabilities including, but not limited to, highly qualified special education teachers.
8. The Superintendent will establish a comprehensive professional development plan designed to ensure that personnel necessary to carry out IDEA and Article 89 possess the skills and knowledge required to meet the needs of students with disabilities.
9. The Superintendent will establish a process for ensuring that district staff understand the right of students with disabilities to access and participate in the same academic, cocurricular and extracurricular programs and activities as all other students enrolled in the district's public schools, to the maximum extent appropriate to their individual needs.

Locate and Identify Students with Disabilities

The district will conduct an annual census to locate and identify all students with disabilities who reside in the district, and establish a register of such students who are entitled to attend the public schools of the district during the next school year, including students with disabilities who are homeless or wards of the State. The census will be conducted, and the registry maintained, in accordance with the requirements established in Commissioner's regulations.

The Superintendent will determine what other activities might be appropriate to help locate and identify students with disabilities. These may include, but are not limited to, the mailing of letters to all district residents regarding the availability of special education programs and services and their right to access such services, and/or the publication of a similar notice in school newsletters and other

publications.

(Refer to policy 4321.10, Programs and Services for Parentally-placed Nonpublic School Students with Disabilities under the IDEA and New York's Education Law Article 89, for more information regarding how to locate and identify nonpublic school students with disabilities).

Evaluation of Students with Disabilities

To initially determine a student's eligibility for a free appropriate public education under the IDEA and Article 89, the district will conduct a full evaluation of the student in accordance within legally prescribed timelines. As set forth in Commissioner's regulations, the initial evaluation will include, at least, a physical examination, an individual psychological evaluation unless the school psychologist determines it unnecessary, a social history, an observation of the student in the student's learning environment to document the student's academic performance and behavior in the areas of difficulty, and other appropriate assessments or evaluations (including a functional behavioral assessment for students whose behavior impedes their learning or that of others) to ascertain the physical, mental, behavioral and emotional factors that contribute to the suspected disabilities.

Once a student has been determined eligible to receive a free appropriate public education, the district will reevaluate the student with a disability whenever the student's parent requests a reevaluation, and when the district determines the educational and related services needs (including improved academic achievement and functional performance) of the child warrant a reevaluation. However, a reevaluation must take place at least once every three years, unless the student's parent and the district agree it is unnecessary.

Parental Consent for Student Evaluations

Before conducting any type of evaluation, district staff will take steps to obtain written informed consent from a student's parent, as required by applicable law and regulations. They also will keep a detailed record of those attempts and their results, including phone calls and correspondence, visits to the parent's home and any responses received.

1. If a parent refuses to give consent for an initial evaluation, or fails to respond to such a request, the parent will be given an opportunity to attend an informal conference and ask questions about the proposed evaluation. Unless the referral for evaluation is withdrawn, if the parent continues to withhold consent, the Board will commence due process proceedings to conduct an initial evaluation without parental consent within the timelines established in Commissioner's regulations.
2. If a parent refuses to give consent for a reevaluation, or fails to respond to such a request, district staff will proceed with the reevaluation without parental consent if it has engaged in documented reasonable efforts to obtain such consent and the parent has failed to respond. If the district cannot document its efforts to obtain consent, the Board will commence due process proceedings to conduct a reevaluation without parental consent.
3. If district staff is unable to obtain consent for the initial evaluation or reevaluation of a home schooled or a parentally-placed nonpublic school student, the Board will not commence due process proceedings to conduct the evaluation without parental consent, and will consider the student as not eligible for special education.

Conduct of Evaluations

In conducting evaluations of students with disabilities, the district will use a variety of assessment tools and strategies, including parent-provided information, to gather relevant functional, developmental, and academic information for determining a student's eligibility for special education and related

services, and the content of the student's individualized education program or individualized education services program or services plan in the case of nonpublic school students with disabilities (including information related to enabling the student to be involved in and progress in the general education curriculum).

The district also will assess a student in all areas of suspected disability, and the assessment and other evaluation used will not be discriminatory on a racial or cultural basis. In addition, students will be assessed in the language and form most likely to yield accurate information on what the student actually knows and can do academically, developmentally, and functionally, unless it is not feasible to do so.

In the case of students suspected of having a specific learning disability, the district will follow the procedures established in commissioner's regulations.

The district will notify a student's parent of any determination that no additional data is needed and the reasons for such a determination. It will also inform parents of their right to request an assessment, notwithstanding that determination.

Eligibility Determination

The CSE or CSE subcommittee will determine whether a student is eligible for special education and related services under the IDEA and Article 89, as well as the student's educational needs.

The CSE or CSE subcommittee may not determine that a student is eligible for special education and related services if the determining factor is lack of appropriate instruction in the essential components of reading, including phonemic awareness, phonics, vocabulary development, reading fluency (including oral reading skills), and reading comprehension strategies; or lack of appropriate instruction in math; or limited English proficiency.

Committee on Special Education

The members of the CSE and CSE subcommittees will include those individuals identified in applicable law and regulations, and their attendance at CSE and CSE subcommittee meetings will be required except as otherwise provided in law and regulations.

The parent of a student with disabilities is one of the mandated CSE and CSE subcommittee members and as such has a right to participate in CSE and CSE subcommittee meetings concerning the identification, evaluation, educational placement, and the provision of a free appropriate public education to their child. District staff will take steps to ensure the parent's participation, in accordance with the following:

1. CSE and CSE subcommittee meetings will be scheduled at a time and place that is mutually agreeable to the parent and the district.
2. The parent will be given at least five days notice of the time and place of a CSE or CSE subcommittee meeting, except as otherwise provided in law and regulation, along with notice of the purpose of the meeting, those who will attend (including name and title), and the parent's right to be accompanied to the meeting by person(s) the parent considers to have knowledge and special expertise about their child.
3. The parent and the district may agree to use alternative means of participation at CSE meetings, such as video conferences or telephone conference calls.
4. District staff will take any action necessary to ensure that the parent understands the proceedings at CSE meetings, including arranging for an interpreter for deaf parents or parents whose native language is other than English.

The CSE or CSE subcommittee may meet without a student's parent only if district staff has been unable to obtain either parent's participation, and has a record of its attempts to arrange a mutually agreed upon time and place. Similarly, the CSE or CSE subcommittee may make a decision without the involvement of the student's parent only if district staff has been unable to obtain parental participation, even through the use of alternative means of participation, and has a record of its attempts to ensure parental involvement.

Provision of Services:

The Board will arrange for appropriate special education and related services recommended by the CSE or CSE subcommittee within 60 school days of the district's receipt of parental consent to evaluate a student not previously identified as a student with a disability, or within 60 school days of referral for review of a student with a disability, except as otherwise provided in law and regulations.

All staff responsible for the implementation of a student's individualized education program, or an individualized education services program or services plan in the case of parentally placed nonpublic school students with disabilities, will be provided information regarding those responsibilities (Refer to policy 4321.5 for more information on this topic).

Parental Consent for the Provision of Services:

The Board acknowledges that parental consent for initial evaluation does not constitute consent for placement for the provision of special education and related services. Therefore, district staff will take steps to obtain written informed consent for the initial provision of special education and related services to an eligible student. The Board will be precluded by applicable law and regulations from commencing due process proceedings to override the parent's refusal to provide such consent or override the parent's failure to respond to such a request.

Transition Service and Diploma/Credential Options

In accordance with law and regulation, the Board will ensure the provision of transition services, which are a coordinated set of activities for students with disabilities that facilitates movement from school to post-school activities, which may include but are not limited to post-secondary education, vocational education, integrated employment, continuing and adult education, adult services, independent living or community participation. At age 15, or younger if appropriate, the student's IEP will include a statement of transition service needs and will include undertaking activities in the following areas:

- Instruction
- Related services
- Community experiences
- The development of employment and other post-school adult living objectives; and
- When appropriate, acquisition of daily living skills and provision of a functional vocational evaluation.

In developing the plan for transition services, students and parents will be made aware of the range of diploma and credential options available and the requirements associated with each option.

Cross-Ref:

1900, Parental Involvement (Title I)

4000, Student Learning Objectives and District Instructional Goals

5500, Student Records

6700, Purchasing

9700, Staff Development

Ref:

The Individuals with Disabilities Education Act (IDEA), 20 USC §§1400 *et seq.*;

34 CFR Part 300

N.Y. Education Law Article 89, §§4401 *et seq.*

8 NYCRR Part 200

A.R. v. Connecticut State Board of Education, 5 F.4th 155 (2021)

Formal Opinion of Counsel No. 242 (7/6/2023), NYSED

Adoption date: March 28, 2012

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

4321.12 TIMEOUT AND PHYSICAL RESTRAINT (ALL STUDENTS)

This Policy applies to all students, whether or not they are students with disabilities. The Board of Education recognizes that students exhibit challenging behaviors that impede learning and pose concern for the physical safety of themselves or others. The Board is required by state law and state regulations to adopt a policy that establishes administrative practices and procedures on the use of timeout and physical restraint to address such challenging behaviors.

As required by state regulations, the district will utilize positive, proactive, evidence- and researched based strategies through a multi-tiered system of supports, to reduce the occurrence of challenging behaviors, eliminate the need to the use of timeout and physical restraint, and improve school climate and the safety of all students. Such strategies will include intervention and prevention procedures and de-escalation techniques. However, these strategies may not always be effective in keeping the school environment safe.

Pursuant to state regulations 8 NYCRR Section 19.5, timeout and physical restraint will not be used as discipline or punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify, or eliminate a targeted behavior. Timeout and physical restraint may only be used when:

- Other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger of serious physical harm to the student or others;
- There is no known medical contraindication to its use on the student; and
- School staff using such interventions have been trained in its safe and appropriate application, as required by state regulations.

For purposes of this policy, the term “parent” refers to parents, guardians, and persons in parental relation, as defined in Education Law §2.

I. Timeout

Timeout is defined in state regulations as a behavior management technique that involves the monitored separation of a student in a non-locked setting, implemented for the purpose of deescalating, regaining control, and preparing the student to meet expectations to return to their education program.

Timeout does not include:

1. a student-initiated or student-requested break to utilize coping skills, sensory input, or self-regulation strategies;
2. use of a room or space containing coping tools or activities to assist a student to calm and self-regulate, or the use of such intervention strategies consistent with a student with a disability’s behavioral intervention plan; or
3. a teacher removal, in-school suspension; or any other appropriate disciplinary action.

Timeout may only be used in situations that pose an immediate concern for the physical safety of the student or others. Staff must return students to their educational program as soon as they have safely de-escalated, regained control and are prepared to meet expectations.

A. Physical Requirements for Rooms or Spaces Used For Timeout

The room or physical space used for purposes of timeout may be located within a classroom or outside of the classroom. The space must be unlocked, and any door must

be able to be opened from the inside. The space must allow for continuous visual and auditory monitoring of the student, and school staff will continuously monitor students in timeout. The space will be large enough to allow a student to move freely and lay down comfortably. Wall and floor coverings will be designed to prevent student injury where possible, and there will be adequate lighting and ventilation. The temperature of the space will be within the normal comfort range, and consistent with the rest of the building. The space will be clean and free of objects and fixtures that could be potentially dangerous to a student and will meet all local fire and safety codes. The staff must be able to see and hear the student at all times.

B. Additional Requirements for the Use of Timeout with Students with Disabilities

A student's IEP will specify when a behavioral intervention plan includes the use of a time out, including the maximum amount of time a student will need to be in a timeout room as a behavioral consequence, as determined on an individual basis, in consideration of the student's age and individual needs. The behavioral intervention plan will be designed to teach and reinforce alternative appropriate behaviors. The District will inform parents of students with disabilities prior to the initiation of a behavioral intervention plan that incorporates the use of timeout, give the parent an opportunity to see the room or physical space used, and provide the parent with a copy of this policy.

C. Factors Precipitating the Use of Time Out

The factors which may trigger the use of timeout can depend on the particular student. Generally, timeout may be used when a student needs to de-escalate, regain control of their actions and emotions, and prepare to meet expectations to return to the education program. Such students may be unable to control (or exhibit difficulty controlling) their actions or emotions, feel overwhelmed or overstimulated, exhibit violent actions, or pose a danger to themselves or others. Such students generally would not have responded favorably to initial intervention and de-escalation actions by staff, or when positive, proactive intervention strategies used by staff were unsuccessful.

D. Time Limitations For Timeout

The amount of time a student may spend in timeout will vary with the student's age, grade, developmental level, individual needs, behavioral intervention plan (for students with disabilities), and the specific circumstances. Students will spend only as much time in timeout as is necessary for them to deescalate, regain control, return to their educational programs, or no longer pose a concern for the physical safety of themselves or others.

Timeout for students with disabilities that are utilized pursuant to their behavior intervention plan will not be more than the maximum amount of time specified in their behavioral intervention plans.

II. Use of Physical Restraint

Physical restraint immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. Physical restraint does not include a physical escort or brief physical contact and/or redirection to promote student safety, calm or comfort a student, prompt or guide a student when teaching a skill or assisting a student in completing a task, or for other similar purposes.

A. Requirements for Use of Physical Restraint

Physical restraint will only be used in situations where immediate intervention involving the use of reasonable physical force is necessary to prevent imminent danger of serious physical harm to the student or others.

1. The type of physical restraint used shall be the least restrictive technique necessary and will stop as soon as the imminent danger of serious physical harm is over.
2. Physical restraint will not restrict the student's ability to breathe, communicate, or harm the student.
3. Students will not be restrained in a face-down position.
4. Physical restraint will not be used as a planned intervention on a student's individualized education program, Section 504 accommodation plan, behavioral intervention plan, or other plan developed for a student by the school.
5. Physical restraint will not be used to prevent property damage, except in situations where there is imminent danger of serious physical harm to the student or others, and the student has not responded to positive, proactive intervention strategies.
6. Physical restraint will be administered only by staff who have received training in accordance with state regulations and this policy and regulation.
7. Following a physical restraint, if the student is or is believed to be injured, the school nurse or other medical personnel (i.e., physician, physician assistant, or a nurse practitioner) will evaluate the student to determine and document if any injuries were sustained during the incident.

B. Factors Precipitating The Use of Physical Restraint

The factors which may trigger the use of physical restraint can depend on the particular student, but there must be imminent danger of serious physical harm to the student or others. Generally, physical restraint may be used when a student needs to de-escalate, regain control of their actions and emotions, and prepare to meet expectations to return to the education program. Such students may be unable to control (or exhibit difficulty controlling) their actions or emotions, feel overwhelmed or overstimulated, exhibit violent actions, or pose a danger to themselves or others. Such students generally would not have responded favorably to initial intervention and de-escalation actions by staff, or when positive, proactive intervention strategies used by staff were unsuccessful.

Students will remain in physical restraint only while the imminent danger of serious physical harm to the student or others persists.

III. General Requirements for Timeout and Physical Restraint

A. Staff Training

All staff will receive annual training on:

1. the district's policies and procedures on the use of timeout and physical restraint;
2. evidence-based positive, proactive strategies; and
3. crisis intervention and prevention procedures and de-escalation techniques.

All staff authorized to implement timeout or physical restraint, including those who function as timeout monitors, will receive annual, evidence-based training in safe and effective developmentally appropriate timeout and physical restraint procedures.

Only trained staff authorized by the school principal may implement timeout or physical

restraint. Staff who are not authorized to implement timeout or physical restraint will receive training on what to do and who to contact if a student is exhibiting behaviors indicating a need for timeout or physical restraint, where the student has not responded to positive and proactive strategies and less restrictive and intrusive interventions and de-escalation techniques.

B. Prohibitions

Students are prohibited from being placed in a locked room or space for timeout, or in a prone restraint (face-down position). In addition, the following actions are prohibited by state regulations:

1. Aversive Interventions

Aversive interventions are defined in state regulations as those which are intended to induce pain or discomfort for the purpose of eliminating or reducing student behavior. It includes applying noxious, painful, intrusive stimuli, strangling, shoving, deep muscle squeezes or similar actions; noxious, painful or intrusive spray, inhalant or taste; denying or delaying food, or altering food or drink to make it distasteful; limiting movement as a punishment, including helmets or mechanical restraints.

Aversive interventions do not include voice control if limited to loud, firm comments; time-limited ignoring of a specific behavior, token fines as part of a token economy system, brief physical prompts to interrupt or prevent a specific behavior, interventions medically necessary to treat or protect the student.

2. Corporal Punishment

Corporal punishment is defined in state regulations as any act of physical force upon a student for the purpose of punishing that student. The term does not include the use of physical restraint as defined in state regulations to protect the student, another student, teacher, or any other person from physical injury when alternative procedures and methods not involving the use physical restraint cannot reasonably be employed to achieve these purposes.

3. Seclusion

Seclusion is defined in state regulations as the involuntary confinement of a student alone in a room or space that they are physically prevented from leaving or they may perceive that they cannot leave at will. Seclusion does not include timeout as defined in this policy and state regulations.

C. Data Collection to Monitor Patterns of Use

1. Documentation

The district will document each incident of timeout (including those pursuant to a BIP) and physical restraint. Documentation will include:

a. The student's name and birth date;
b. The setting and location of the incident;
c. The names of staff members who participated in the implementation, monitoring and supervision of the use of timeout/physical restraint;

d. A description of the incident, including the duration and type of restraint used (for physical restraint);
e. Whether the student has an IEP, Section 504 plan, BIP, or other plan developed by the school for the student;
f. The positive, proactive intervention strategies utilized prior to the use of timeout/physical restraint (for students with disabilities, include whether those strategies were consistent with the BIP, if applicable);
g. The details of any injuries sustained by the student or staff during the incident and whether the student was evaluated by the school nurse or other medical personnel;
h. The date and method of parent notification and whether a meeting was held; and
i. The date the debriefing was held.

This documentation will be reviewed as necessary by supervisory personnel and the school nurse or other medical personnel as necessary. This documentation will be made available to the State Education Department upon request.

2. Debriefing

As soon as is practicable, and after every incident in which timeout and/or a physical restraint is used on a student, a school administrator or designee will:

a. Meet with the school staff who participated in the use of timeout and/or physical restraint to discuss:
   i. the circumstances leading to the use of timeout and/or physical restraint;
   ii. the positive, proactive intervention strategies that were utilized prior to the use of timeout and/or physical restraint; and
   iii. planning for the prevention and reduction of the future need for timeout and/or physical restraint with the student including, if applicable, whether a referral should be made for special education programs and/or other support services or, for a student with a disability, whether a referral for review of the student's individualized education program and/or behavioral intervention plan is needed.
b. Direct a school staff member to debrief the incident with the student in a manner appropriate to the student's age and developmental ability and to discuss the behavior(s), if any, that precipitated the use of timeout and/or physical restraint.

3. Review of Documentation

The school administrator or designee will regularly review documentation on the use of timeout and physical restraint to ensure compliance with school's policy and procedures.

If there are multiple incidents within the same classroom or involving the same staff, the school administrator or designee will take appropriate steps to address the frequency and pattern of use.

IV. Parent Notification

The Building Principal or designee will notify parents on the same day that timeout or physical

restraint is used on a student, including a timeout used in conjunction with a student's BIP by methods reasonably expected to reach parents (e.g., email, text, phone, apps, portals, etc.). The notification will offer the parent the opportunity to meet regarding the incident. Parents will also be provided with a copy of the documentation of the incident and copy of this policy within three school days of the use of timeout or physical restraint.

If the parent cannot be contacted after making reasonable attempts, the Principal will record the attempts made to contact the parent. In the case of students with disabilities, the Principal will report such attempts to the student's committee on preschool special education or committee on special education.

V. Annual Reporting

District staff must report all allegations of corporal punishment, mechanical restraint, and other aversive interventions, prone physical restraint, or seclusion to the Superintendent. The Superintendent or designee will investigate the allegations, and determine whether they are substantiated or unsubstantiated, and will compile the reports annually.

The district will submit a report to the State Education Department, on a form and at a time prescribed by the Commissioner of Education, on the use of timeout and physical restraint, as well as substantiated and unsubstantiated allegations of the use of corporal punishment, mechanical restraint and other aversive interventions, prone physical restraint and seclusion.

VI. Public Availability and Posting of Policy

This policy will be made publicly available for review at the district administrative offices, at each school building, and posted on the district's website.

Ref:

8 NYCRR 200.22; 200.15; 19.5

Education Law Section 4402(9)

Adoption date: August 23, 2010

Reviewed and Adopted: April 19, 2023

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

4772 GRADUATION CEREMONIES

The graduation or commencement ceremony is a time to celebrate the honors and achievements of the graduating class. The Board of Education will establish the date for graduation ceremonies, while the administration will determine the place and program details, including attire. Academic and other awards and scholarships may be presented along with diplomas. Speakers may be selected from among the graduating class or other persons may be selected to speak.

Participation in the graduation ceremony and related activities will be predicated on satisfactory completion of all graduation requirements, or as otherwise described in this policy. Exceptions may be made under extraordinary circumstances with the permission of the Superintendent of Schools. Students who have earned either a Career Development and Occupational Studies Commencement Credential (CDOS) or Skills and Achievement Commencement Credential (SACC) without meeting the requirements for a high school diploma by the time their ninth-grade cohort reaches graduation may, but are not required to, participate in that graduation ceremony and related activities.

Under this policy, a student shall be allowed to participate in only one graduation ceremony, upon earning either a CDOS/SACC or a high school diploma.

However, students may be denied participation in the graduation ceremony and related activities as a consequence of violations of the Code of Conduct. The Building Principal may set other rules and conditions for participation in the graduation ceremony and related activities. All such rules will be provided to students and parents/guardians in advance. Students who have met the requirements for a diploma but are barred from participating in the graduation ceremony will be given their diplomas separately.

Students with disabilities who participate in graduation ceremonies by earning only a CDOS or SACC are entitled to continue their educational programs until their 22nd birthday, or until receipt of a Regents or local high school diploma, whichever comes first.

The Board directs the Superintendent to develop regulations to implement this policy, to be adopted by the Board. The district will provide annual written notice to all students and their parents/guardians of the requirements of this policy and associated regulations.

Cross-ref:

4321, Programs for Students with Disabilities Under the IDEA and New York's Education Law Article 89

4321.9, Declassification of Students with Disabilities

4773, Diploma and Credential Options for Students with Disabilities

5300, Code of Conduct

Ref:

Education Law §3204(4-b)

8 NYCRR §§100.5; 100.6

A.R. v. Connecticut State Board of Education, 5 F.4th 155 (2021)

Formal Opinion of Counsel No. 242 (7/6/2023), NYSED

Adoption date: May 23, 2018

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

5300.55 CORPORAL PUNISHMENT

The Board of Education prohibits the use of corporal punishment against any student by any district employee.

Corporal punishment is any act of physical force upon a student for the purpose of punishing that student.

Corporal punishment does not include the use of physical restraint to protect the student, another student, teacher or any other person from physical injury, when alternative procedures and methods not involving the use of physical restraint cannot reasonably be employed to achieve these purposes.

Physical restraint will not be used to prevent property damage, except in situations where there is imminent danger of serious physical harm to the student or others, and the student has not responded to positive, proactive intervention strategies.

The authorized use of timeout and physical restraint is addressed in policy 4321.12.

The district will file all complaints about the use of corporal punishment with the Commissioner of Education in accordance with Commissioner's regulations.

Cross-ref:

4321.12, Timeout and Physical Restraint (All Students)

Ref:

Rules of the Board of Regents §19.5

8 NYCRR Section 100.2(l)(3)(i)

Adopted: November 17, 2007

Reviewed and Adopted: July 13, 2020

Reviewed and Adopted: April 14, 2021

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

4. Please list the name and contact information of any witnesses or individuals that may have information related to your complaint. Please use additional sheets of paper if necessary.

   _____

   _____

   _____

5. Have you previously complained or provided information (verbal or written) about harassment at the Rye Neck Union Free School District? If yes, when and to whom did you complain or provide information?

   _____

Upon receipt of this report, a Human Resources representative will contact you. Every effort will be made to assure that confidentiality will be maintained throughout the investigatory process to the extent consistent with the need to investigate your report and to take appropriate corrective action. For additional information, see the Sexual Harassment Prevention Policy.

The information provided in this report is true and complete and I request that the Rye Neck Union Free School District investigate this complaint and advise me of the outcome of the investigation.

Signature: _____ Date: _____

Adoption Date: October 9, 2018

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

5420 STUDENT HEALTH SERVICES

The Board of Education recognizes that good student health is vital to successful learning and acknowledges its responsibility, along with that of parent(s) or guardian(s), to protect and foster a safe and healthful environment for the students.

The school will work closely with students' families to provide detection and preventive health services. In accordance with law, the school will provide vision, hearing, dental inspection and scoliosis screening. Results will be referred to the parent(s) or guardian(s) who will be encouraged to have their family physician/dentist provide appropriate care.

In order to enroll in school a student must have a health exam and submit a health certificate within 30 calendar days after entering school, and upon entering prekindergarten or kindergarten, and first, third, fifth, seventh, ninth and eleventh grades. The examination, which must conform to state requirements, must have been conducted no more than 12 months before the first day of the school year in question. If a student is unable to furnish the health certificate, the school will provide a physical examination by a licensed provider. A request for exemption from the physical examination, or the requirement to provide a health certificate, must be made in writing to the school principal or designee, who may require documents supporting the request. The only basis for exemption is a claim that the physical examination is in conflict with the parent or guardian's genuine and sincere religious belief.

In order to enroll in school, students must also furnish documentation of required immunizations against certain communicable diseases, as set forth in state law and regulations, unless exempted from immunizations for medical reasons as permitted by state law and regulation.

Homeless students will be admitted to school even if they do not have the required health or immunization records, but may be temporarily excluded if they show actual symptoms of a communicable disease that poses a significant risk of transmission to others (see “Communicable Diseases” below).

The McKinney-Vento liaison will assist homeless students covered by that law in accessing health services described in this policy and accompanying regulation, including removing barriers for unaccompanied youth caused by a lack of parent/guardian permission.

The Board recognizes that the State of New York may authorize and require the collection of data from health certificates in furtherance of tracking and understanding health care issues that affect children. The Board supports these efforts and expects administrators to cooperate and to observe the appropriate laws and regulations in carrying out those responsibilities, including those that relate to student privacy.

In addition, students will be asked to provide a dental health certificate when they enroll in school and in accordance with the same schedule as the health certificate.

A permanent student health record will be part of a student's cumulative school record and should follow the student from grade to grade and school to school along with the academic record. This record folder will be maintained by the school nurse.

Emergency Care

Each school in the district will include in its emergency plan a protocol for responding to health care emergencies including, but not limited to, anaphylaxis, head injury, and opioid-related overdose. Parents/guardians will be notified of any emergency medical situation as soon as is practicable. Parents/guardians will receive notification of non-emergent medical situations that have been reported to the nurse in a timely manner.

Schools will also provide emergency care for students in accidental or unexpected medical situations. The district will stock epinephrine auto-injectors for non-patient specific use. The district will ensure that designated staff are properly trained.

The Board also permits emergency care or treatment of opioid-related or suspected opioid-related overdose. The Board directs the school physician/medical director to issue a non-patient specific order for the administration of intranasal naloxone (also known as Narcan, among other names). The non-patient specific order shall include a written protocol containing the elements required by the regulations of the Commissioner of Education.

The District shall purchase and provide the naloxone kits to be stored in the nurse's office or another secure but accessible location consistent with the District's emergency response plan.

The Board permits school nurses and school staff members to administer naloxone to any person in the event of an emergency, on-site during the school day or at any school sponsored activity once trained by a NYSDOH approved training program. Any participation by an individual employee shall be voluntary.

The District will maintain a log of trained school personnel and report newly trained personnel on a quarterly basis to the NYSDOH.

The District shall comply with all clinical oversight, recordkeeping, inventory, documentation, and notification requirements of state regulations.

Communicable Diseases

It is the responsibility of the Board to provide all students with a safe and healthy school environment. To meet this responsibility, it is sometimes necessary to exclude students who have been diagnosed with or are showing symptoms of any contagious and infectious diseases, as defined in the Public Health Law, from attendance in school. Students will be excluded during periods of contagion for time periods indicated on a chart developed by the school nurse.

During the outbreak of these communicable diseases, if the Commissioner of Health or his/her designee so orders, the District will exclude students from school who have an exemption from immunization or who are in the process of obtaining immunization. The district will provide additional protections to students who are otherwise medically vulnerable.

It is the responsibility of the Superintendent of Schools, working through district health personnel, to enforce this policy and to contact the county or local health department when a reportable case of a communicable disease is identified in the student or staff population.

Administering Medication to Students

Neither the Board nor district staff members are responsible for the diagnosis or treatment of student illness. The administration of prescribed medication to a student during school hours will be permitted only when failure to take such medicine would jeopardize the health of the student, or the student would not be able to attend school if the medicine were not made available to them during school hours, or where it is done pursuant to law requiring accommodation to a student's special medical needs (e.g., Section 504 of the Rehabilitation Act of 1973). "Medication" will include all medicines prescribed by a physician.

Before any medication may be administered to or by any student during school hours, the Board requires:

1. the written request of the parent(s) or guardian(s), which gives permission for such administration and relieve the Board and its employees of liability for administration of medication; and
2. the written order of the prescribing physician, which will include the purpose of the medication, the dosage, the time at which or the special circumstances under which medication will be administered, the period for which medication is prescribed, and the possible side effects of the medication; and
3. that in order for a student to carry and use a rescue inhaler, an epinephrine auto-injector, insulin, or glucagon and associated testing supplies, written permission must be provided both by the parent/guardian and the prescribing authorized medical provider in accordance with state law and regulation.

Both documents shall be kept on file in the office of the school nurse. Permission slips and medical orders will be kept on file in the office of the school nurse.

In addition, in accordance with Education Law 919, the district will make a nebulizer available on-site in school buildings where nursing services are provided. Students with a patient-specific order, who require inhaled medications, shall have access to the nebulizer. The district will ensure that it is maintained in working order.

Life-Threatening Allergies and Anaphylaxis Management

The Board recognizes its role and responsibility in supporting a healthy learning environment for all students, including those who have, or develop, life-threatening allergies. The district will work cooperatively with the student, their parent/guardian and healthcare provider to allow the child to participate as fully and as safely as possible in school activities. When a student has a known life-threatening allergy reported on their health form or if the district has been informed by the parent of the presence of a life-threatening allergy, the district will assemble a team, which may include the parent, the school nurse, the child's teacher, the building principal and other appropriate personnel, which will be charged with developing an individual health care plan and/or emergency action plan. The plan will be maintained by the school nurse. The plan will guide prevention and response. If the student is eligible for accommodations based upon the IDEA, Section 504 or the Americans with Disabilities Act, the appropriate procedures will be followed regarding identification, evaluation and implementation of accommodations.

Training

Training to support the fulfillment of staff responsibilities in regard to student health services will be provided as part of the district’s ongoing professional development plan and in conformity with the Commissioner’s regulations.

Regulations

The Superintendent will develop comprehensive regulations governing student health services. Those regulations will include the provision of all health services required by law, procedures for the maintenance of health records, and procedures for the administering of medication to students. The Superintendent will also develop protocols, in consultation with the district medical director and other appropriate district staff, for the management of injury, with particular attention to concussion.

Cross-ref:

4321, Programs for Students with Disabilities; 5020.3; Students with Disabilities and Section 504; 5151, Homeless Students; 5280, Interscholastic Athletics; 5550, Student Privacy; 8130,

School Safety Plans and Teams

Ref:

Education Law §§310 (provisions for appeal of child denied school entrance for failure to comply with immunization requirements); 901 *et seq.* (medical, dental and health services, BMI reporting); 916-a (student self-administration of epinephrine; 916-b (students with diabetes); 919 (provide and maintain nebulizers); 921 (epinephrine auto-injectors; training of unlicensed personnel); 6527 (emergency treatment: anaphylaxis; naloxone); 6909 (emergency treatment of anaphylaxis)

Public Health Law §§613 (annual survey); 2164 (immunization requirements)

8 NYCRR § 64.7 (administration of agents to treat anaphylaxis); 135.4 (Physical Education); Part 136 (school health services program; concussion, anaphylaxis, medication, naloxone)

10 NYCRR Part 66-1 (immunization requirements);

Guidelines for Medication Management in Schools, State Education Department, December 2017, www.p12.nysed.gov/sss/documents/MedicationManagement-DEC2017.pdf

Administration of Medication in the School Setting Guidelines, State Education Department, revised April 2002

Immunization Guidelines: Vaccine Preventable Communicable Disease Control, State Education Department, revised August 2000

Making the Difference: Caring for Students with Life-Threatening Allergies, New York State Department of Health, New York State Education Department, New York Statewide School Health Service Center, June 2008

Revised Adoption Date: April 14, 2021

Reviewed and Adopted: June 14, 2023

Rye Neck Union Free School District

5605 VOTER REGISTRATION FOR STUDENTS

The Board of Education believes that getting young people involved in the election process helps to secure the future of democracy by preparing young people to be educated, engaged voters who have formed the habit of voting and contributing to civic life early.

In accordance with the law, and in an effort to promote student voter registration, the Board directs the superintendent, building principals, high school Social Studies teachers, or other designees to offer all students who are at least 16 years old (but will not be 18 years old by the next election) opportunities to pre-register to vote. Students who are or will be at least 18 years old by the next election will also be offered opportunities to register to vote.

These students must be otherwise qualified to register to vote. Students pre-registering to vote will be automatically registered upon reaching the age of eligibility following verification of the person's qualifications and address.

Voter pre-registration forms will be provided to students who are at least 16 years old in all Social Studies classes. Social Studies teachers will explain the purpose of the forms and the importance of voting in a democratic nation.

Voter and civic education will be discussed in detail in all 12th grade Social Studies classes. Voter registration forms will be provided in Social Studies classes to students who will be 18 years old by the end of the year. Social Studies teachers will remind students of New York State Board of Election deadlines for both primary and general elections.

Students who do not wish to register or pre-register to vote do not have to do so. There will be no penalty (including participation grades or credits) for choosing not to do so.

Ref:

Election Law § 5-507

Adoption Date: December 18, 2019

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

6240-R INVESTMENTS REGULATION

Authorized Investments

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

Savings Accounts or Money Market Accounts of designated banks;

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

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

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

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

C. Only Reserve Funds may be invested in obligations of the school district.

Conditions

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

A. Collateral
   1. Savings accounts, money market accounts, time deposit accounts and certificates of deposit will be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State, the United States, New York State school districts and federal agencies whose principal and interest are guaranteed by the United States. The market value of collateral will at all times exceed the principal amount of the certificate of deposit. Collateral will be monitored no less frequently than on a monthly basis.
   2. Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such state or obligations of any public benefit corporation which under a specific state statue may be accepted as security for deposit of public monies.
   3. Collateral will not be required with respect to the direct purchase of obligations of New York State, the United States and federal agencies, the principal and interest of which are guaranteed by the United States Government.
   4. Such other instruments of securities as may, from time to time, be legally permissible collateral for deposit of both New York School District and municipal corporation monies.

B. Delivery of Securities
   1. Payment of funds may only be made upon receipt of collateral or other acceptable form of security, or upon the delivery of government obligations whether such obligations are purchased outright, or pursuant to a repurchase agreement. Written confirmation of delivery shall be obtained from the custodial bank.
   2. Every Repurchase Agreement will make payment to the seller contingent upon the seller's delivery of obligations of the United States to the Custodial Bank designated by the school district, which shall not be the repurchaser, or in the case of a book-entry transaction, when

the obligations of the United States are credited to the Custodian's Federal Reserve account. The seller will not be entitled to substitute securities. Repurchase agreements shall be for periods of 30 days or less. The Custodial Bank shall confirm all transactions in writing to insure that the school district's ownership of the securities is properly reflected in the records of the Custodial Bank.

C. Written Contracts

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

The written contract will stipulate that only obligations of the United States may be purchased and that the school district shall make payment upon delivery of the securities or the appropriate book-entry of the purchased securities. No specific repurchase agreement will be entered into unless a master repurchase agreement has been executed between the school district and the trading partners. While the term of the master repurchase agreement may be for a reasonable length of time, a specific repurchase agreement will not exceed thirty (30) days.

E. Selection of Financial Institutions

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

F. Operations, Audit, and Reporting

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

Ref:

Education Law §§1604-a; 1723-a; 3651; 3652

Local Finance Law §165.00

Adoption date: December 19, 2018

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

6645 FIXED AND RIGHT TO USE ASSETS

Fixed Assets are defined as tangible items of a non-consumable nature, the value of which is $5,000.00 or more and the normal expected life of which is two years or more. Examples of fixed assets include, but are not limited to, land, buildings, equipment, fixtures, motor vehicles, audiovisual materials, and computer hardware.

The following policies and procedures document a system for fixed assets and right to use assets designed to comply with all statutory requirements and increase control over those assets for which the district has stewardship responsibility. The intent of these policies is to obtain accountability over assets, provide centralized documentation for insurance purposes, meet financial reporting needs, and generate asset management information.

Capitalization of Assets:

- Tangible items that cost more than $5,000 will be capitalized and depreciated for GASB 34 reporting purposes.
- Tangible items costing less than $5,000 will be expensed for GASB 34 reporting purposes.
- Assets resulting from a contract that conveys control of the right to use another party's non-financial assets for a noncancelable period of time of greater than twelve months in an exchange or exchange-like transaction as prescribed by GASB Statement No. 87 "Leases" will be capitalized and depreciated when the aggregate value of these contracts exceeds $15,000 for GASB No. 87 reporting purposes. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.
- Assets resulting from a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, for a noncancelable period of time of greater than twelve months in an exchange or exchange-like transaction as prescribed by GASB Statement No. 96 "Subscription Based Information Technology Arrangements" (SBITAs) will be capitalized and depreciated when the aggregate value of these contracts exceeds $15,000 for GASB No. 96 reporting purposes.

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

For financial reporting purposes, fixed assets with a service life of more than two years following the date of acquisition will be capitalized. Useful lives will be determined in the year of purchase based on general guidelines obtained from professional organizations and the asset’s present condition. The district will use the straight-line method of depreciation and depreciation expense will be calculated beginning in the year of acquisition.

Inventories

In accordance with “The Uniform System of Accounts for School Districts” and the recommendations of the State Comptroller’s Office, an inventory of the district’s fixed assets and other equipment and property valuing $5,000 or more will be maintained by the District’s Business Office with the cooperation of all building and department administrators.

The District’s Business Office will develop and maintain a system of internal controls for all fixed assets and other inventoried district property, including a property register which will be updated on an ongoing basis. The Business Office may use the assistance of outside advisors and appraisers in carrying out this responsibility.

Ref::

The Office of the State Comptroller's Financial Management Guide

Uniform System of Accounts for School Districts – Fiscal Section

General Municipal Law § 36

Adoption date: November 17, 2007

Reviewed and Adopted: January 17, 2024

Rye Neck Union Free School District

6690-E AUDIT COMMITTEE CHARTER

RYE NECK UNION FREE SCHOOL DISTRICT
310 HORNIDGE ROAD
MAMARONECK, NY 10543

AUDIT COMMITTEE CHARTER

I. Audit Committee Authority

Pursuant to the resolution made on March 8, 2006, effective January 1, 2006, the Board of Education of the Rye Neck Union Free School District has established an Audit Committee to assist the Board of Education in the oversight of both the internal and external audit functions. The requirement to create an audit committee was established by Education Law §2116-c. According to §2116-c (4), the role of an audit committee shall be advisory and any recommendations it provides to the Board shall not be substituted for any required review and acceptance by the Board of Education.

II. Mission

The Board of Education of the Rye Neck Union Free School District has established an Audit Committee to provide independent assistance to the Board in the oversight of the following matters:

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

III. Composition and Requisite Skills

The Rye Neck Union Free School District Audit Committee consists of up to three members of the Board of Education and one community member. The term of service is two years, and it is renewable in one-year increments with the approval of the Board of Education. The committee, which is advisory to the Board, may be a sub-committee, or a committee of the whole Board. Members serve without compensation. Employees of the school district are prohibited from serving on the audit committee, but may attend meetings as invited guests.

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

The duties and responsibilities of the Rye Neck Union Free School District Audit Committee include the following:

External Audit Focus

- Recommend selection of the external auditor to the Board of Education.
- Meet with the external auditor prior to commencement of the annual audit to review the engagement letter.

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

Internal Audit Focus

- Make recommendations to the Board of Education regarding the appointment of the internal auditor.
- Assist in the oversight of the internal audit function.
- Review the annual internal audit risk assessment to ensure that high risk areas and key control activities are periodically evaluated and tested.
- Review the results of internal audit activities and significant recommendations and findings of the internal auditor.
- Monitor implementation of the internal auditor's recommendations by management.

IV. Administrative Matters

- Hold regularly scheduled meetings.
- Administer other related duties as prescribed by the Board of Education.
- Review and revise the Audit Committee Charter.
- Membership:

  The membership duties of the Rye Neck Union Free School District Audit Committee include the following:

  - Good Faith- Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the Committee and the District with such care as a generally prudent person in a similar position would use under similar circumstances.
  - Independence- The following individuals would be precluded from being an Audit Committee member:
    - Someone currently or previously employed by the District during the past three years.
    - Someone currently or previously providing services contractually to the District during the past three years.
    - Someone of the immediate family (husband, wife & any children and their spouses) of an individual who is, or has been in any of the past three years employed by the district, providing services contractually to the District or contractually related to the District as a board member or an administrator.
    - Someone who is a partner in, a controlling owner or an executive of, any for-profit business to which the district made, or from which the district received payments that are or have been of a significant dollar amount to the district or the for-profit business entity in any of the past five years.

- Confidentiality - During the exercise of duties and responsibilities, the Committee members may have access to confidential information. The Committee shall have an obligation to the district to maintain the confidentiality of such information.
- Oath of Office - All non-board members, who are members of the Audit Committee, should be administered the district's oath of office by the District Clerk.

V. Meetings and Notification

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

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

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

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

VI. Reporting Requirements

The Rye Neck Union Free School District Audit Committee has the duty and responsibility to report its activities to the Board of Education. The Audit Committee is required to report on the scope and breadth of committee activities and findings so that the Board of Education is kept informed of its work. This will be accomplished through meeting minutes and other correspondence deemed necessary by the Audit Committee.

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

Approved on March 8, 2005; Amended on September 3, 2008 and November 15, 2023

8130.2 WORKPLACE VIOLENCE PREVENTION

The District is committed to establishing and maintaining a safe and secure workplace for employees. Workplace violence is a safety hazard to the District, its employees, and everyone in the workplace, and will not be tolerated. All employees are expected to work together to create and maintain a safe and respectful work environment for everyone.

Workplace violence is defined as any physical assault or act of aggressive behavior occurring where employees perform any work-related duty in the course of their employment including but not limited to an attempt or threat, whether verbal or physical, to inflict physical injury upon an employee; any intentional display of force which would give an employee reason to fear or expect bodily harm; intentional and wrongful physical contact with a person without their consent that entails some injury; or stalking an employee with the intent of causing fear of material harm to the physical safety and health of such employee when such stalking has arisen through and in the course of employment.

All employees are responsible for notifying their supervisor or other designated contact person of any violent incidents, threatening behavior, including threats they have witnessed, received, or have been told that another person has witnessed or received. All acts of workplace violence will be promptly and thoroughly investigated, and appropriate action will be taken, including contacting law enforcement where necessary.

Designated Contact Person: _____

Title: _____

Department: _____

Phone: _____

E-mail: _____

As required by Labor Law §27-b, the District will develop and implement a Workplace Violence Prevention Program to comply with the law and its implementing regulations. The Program will include elements required by law and regulation, including:

- the risk factors present in the workplace;
- the methods the District will use to prevent incidents of violence in the workplace;
- the methods and means by which the District will address specific identified hazards;
- a system to report workplace violence incidents in writing;
- a written outline for employee training; and
- a plan for annual program and review.

In developing the Workplace Violence Prevention Program, the District will conduct an evaluation to identify likely potential risks of violence in the workplace. Authorized employee representative(s) will be involved in:

- evaluating the physical environment;
- developing the Workplace Violence Prevention Program; and
- reviewing workplace violence incident reports at least annually to identify trends in the types of
- incidents reported, if any, and reviewing the effectiveness of the mitigating actions taken.

Employee Notice and Training

As required by law, all employees will participate in Workplace Violence Prevention Training Program at the time of initial assignment and annually thereafter. Employees must be trained on:

- the details of the workplace violence prevention program;
- the measures they can take to protect themselves from risks of violence; and
- the specific procedures the District has implemented to protect employees (such as appropriate work practices, emergency procedures, and the use of security alarms).

Additionally, at the time of initial assignment and at least annually, employees will be informed of the requirements of Labor Law §27-b, the risk factors identified in the workplace, and the location of the District's Workplace Violence Prevention Program.

This policy must be posted where notices to employees are normally posted.

Allegations of Violations and Non-Retaliation

The process for employees to allege violations of the workplace violence prevention program to the state Commissioner of Labor, and the employment protections for doing so, is set forth in Labor Law §27-b and 12 NYCRR §800.6 and includes the following:

A "serious violation" of the workplace violence prevention program is the failure to develop and implement a program or address situations which could result in serious physical harm. "Imminent danger" is any condition or practice in the workplace where a danger exists which could reasonably be expected to cause death or serious physical harm immediately, or before the imminence of the danger can be eliminated through these complaint procedures.

Employees or their representatives who believe that a serious violation of the workplace violence prevention program exists or that an imminent danger exists (as defined above), must bring the matter to their supervisor's attention in writing, and must give the District a reasonable opportunity to correct the activity, policy or practice, before notifying the Commissioner of Labor. However, such prior written notice and opportunity for correction is not required if there is an imminent danger or threat to the safety of a specific employee, and the employee reasonably believes in good faith that reporting to a supervisor would not result in corrective action.

If, after the matter has been brought to a supervisor's attention and a reasonable opportunity to correct the issue has passed, the issue has not been resolved and the employee still believes that a violation of the workplace violence prevention program remains or that an imminent danger exists, employees or their representatives may request an inspection from the Commissioner of Labor in writing. The Commissioner will provide a copy of the request to the District, but the employee may request that their name be withheld.

A District representative and authorized employee representative may accompany the Commissioner of Labor during the inspection to assist in the inspection. If there is no authorized employee representative, the Commissioner will consult with District employees concerning workplace safety.

The District will not take retaliatory action (terminate, suspend, demote, penalize, discriminate, or other adverse employment action in the terms and conditions of employment) against any employee because they have alleged a serious violation of the workplace violence prevention program, or imminent danger exists, requested an inspection by the Commissioner of Labor, or accompanied the Commissioner on the inspection, as prescribed by state law and regulation.

Reporting Procedures

Any person experiencing or witnessing imminent danger or actual violence involving weapons or personal injury should call 911 immediately.

It is the responsibility of all employees to promptly report any incident that the employee in good faith believes to constitute workplace violence. All incidents are to be reported to their immediate supervisor, building principal and/or Human Resources within 24 hours of when the incident occurred. If the incident involves their immediate supervisor, the incident should be reported to the building principal or the Human Resources department. This includes threats by employees, as well as threats by students, parents, contractors, visitors, or other members of the public. When reporting a threat of violence, employees should be as specific and detailed as possible. While the report can be in any form, it is preferable that the employee use the Workplace Violence Incident Report form, annexed here as **Addendum A**.

All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Employees should not place themselves in danger. If an employee sees or hears a commotion or disturbance near their work area, the employee should not try to intercede or see what is happening. Supervisors and all Incident Response Team members are responsible for the observation of all personnel and identification of potential workplace violence exposures. Supervisors and Incident Response Team members must report observed incidents of workplace violence and potential risks. The report must include the following information:

- The workplace location where the incident occurred;
- The time of day/shift when the incident occurred;
- A detailed description of the incident including the events leading up to it and how it occurred;
- The names and job titles of the employees involved;
- The name or other identifier of other individual(s) involved;
- If applicable, nature and extent of injuries from the incident; and
- Names of witnesses.

The District will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of the District employee making a report will be protected to the extent possible consistent with an adequate investigation and appropriate corrective action. The findings of the investigation will be presented to the Superintendent for review and response. If necessary, in response to any workplace violence finding, the Superintendent (or designee) and Incident Response Team will review the plan that was developed following the last risk assessment and determine whether modifications are required.

Confidentiality

Pursuant to the Freedom of Information Law, documentation related to the risk assessment or workplace violence incidents will not be subject to disclosure if it would: interfere with law enforcement investigations or judicial proceedings; deprive a person of a right to a fair trial or impartial adjudication; identify a confidential source or disclose confidential information relating to a criminal investigation; endanger the life or safety of any person; or for any other lawful reason.The District will treat workplace violence incidents involving the following injuries or illnesses as personal privacy cases and will withhold all information related to these incidents as is legally allowed:

- An injury or illness to an intimate body part or the reproductive system;
- An injury or illness resulting from a sexual assault;
- Mental illness;
- HIV infection;

- Needle stick injuries and cuts from sharp objects that are or may be contaminated with another person's blood or other potentially infectious material; and
- Other injuries or illnesses, if the employee independently or voluntarily requests that his or her name not be entered on the Workplace Incident Report.

Personal privacy cases will be designated where noted on the Workplace Violence Incident Report form. Prior to disclosing a copy of a Workplace Incident Report that is a privacy concern case, the District will redact the name of the employee who was the alleged victim and any witnesses. This requirement does not apply to disclosures to the Commissioner of Labor.

Retaliation

The District prohibits retaliation against employees who, in good faith, report workplace violence or participate in an investigation into an allegation of workplace violence. Employees may be subject to discipline for, e.g., submitting a report in bad faith or misrepresenting information during the District's investigation.

Recordkeeping

Records related to workplace violence incidents shall be prepared and maintained in accordance with New York State Labor Law §27-b, 12 N.Y.C.R.R. Part 801, and the retention schedule set forth in LGS-01.

Cross-ref:

5300, Code of Conduct

8130, School Safety Plans and Teams

Adoption Date: February 14, 2024

ADDENDUM A

RYE NECK UNION FREE SCHOOL DISTRICT
Workplace Violence Incident Report

Today's Date: _____

Date of Incident: _____

Time of Incident: _____

Location of Incident: _____

Employee Name: _____

Job Title: _____

Names and job titles of involved employees, students, parents, or visitors:

_____

_____

_____

Names or identifiers of other involved individuals:

_____

_____

_____

Names of witnesses:

_____

_____

_____

Describe the events leading up to the incident (attach separate sheet if needed):

_____

_____

_____

_____

_____

Describe the incident, including how it occurred (attach separate sheet if needed):

_____

_____

_____

_____

_____

Describe or list any illnesses or injuries:

_____

_____

_____

_____

_____

By signing this Report, I am certifying that the information in it, as well as any attached sheets, is truthful and accurate.

_____
Employee Signature

This section is to be completed by the Supervisor, Building Principal, or Human Resources representative.

Name: _____

Job Title: _____

Date Report Received: _____

Personal Privacy Case: □ Yes □ No

Rye Neck Union Free School District

9645 DISCLOSURE OF WRONGFUL CONDUCT (Whistleblower Policy)

The Board of Education expects officers and employees of the district to fulfill the public's trust and to conduct themselves in an ethical manner, abiding by all district policies and regulations and by all applicable state and federal laws and regulations.

However, when district officers or employees know or have reasonable cause to believe that serious instances of wrongful conduct (e.g., mismanagement of district resources, unethical behavior, violations of law or regulation, and/or abuse of authority) have occurred, they are encouraged, if they feel comfortable, to report such wrongful conduct to the Board or one of its designated officers.

For purposes of this policy, the term "wrongful conduct" includes, but is not limited to:

- theft of district money, property, or resources;
- misuse of authority for personal gain or other non-district purpose;
- fraud;
- conflicts of interest or abuse by district officers or employees relating to their office or employment; actions that present a substantial or specific danger to public health or safety;
- actions that compromise the security and integrity of the district's or state's testing program;
- violations of applicable federal and state laws and regulations; and/or
- serious violations of district policy, regulation, and/or procedure.

Internal Reporting and Investigation

Employees and officers who know or have reasonable cause to believe that wrongful conduct has occurred are encouraged to report such conduct, if they feel comfortable, to the Board of Education, or the Superintendent of Schools (or designee), the School Attorney, Internal Auditor, or the Independent (External) Auditor, who must notify the Board. Building Principals or other supervisory personnel may also receive such reports, and must notify the Superintendent, unless the Superintendent is a subject of the report. Upon receiving a report of alleged wrongful conduct, the Board, Superintendent, or designee may take immediate steps to authorize an investigation.

Staff members who suspect that a violation of state testing procedures has occurred by a certified educator, or non-certified individual involved in the state testing program, must report their concerns to the State Education Department (SED) in the manner prescribed by the Commissioner of Education. Employees are also encouraged, if they feel comfortable, to report concerns to the Superintendent or Board of Education. Any Building Principal receiving such a report must relay this information to the Superintendent, or directly to the Board, if the Superintendent is a subject of the report.

The Board, Superintendent or designee, School Attorney, or the Independent Auditor must maintain a written record of the allegation and the results of any investigation. The Board or Superintendent or designee may also refer to the matter to any appropriate entity or agency (auditors, police, SED, State Comptroller, etc.), and the Superintendent or designee will notify the Board when appropriate to do so.

Except as otherwise provided in either state and/or federal law, the Board-designated officer will make all reasonable attempts to protect the identity of the employee making the disclosure in a confidential manner, as long as doing so does not interfere with conducting an investigation of the specific allegations or taking corrective action.

The district will not take adverse employment action against an employee who has, in good faith, notified the district and/or a governmental body, of wrongdoing, including but not limited to instances where an employee has reported misconduct when mandated to do so by federal or state law or

regulation (e.g., child abuse, state testing misconduct).

Complaints of Retaliation

Employees who allege they have been subject to an adverse employment action based on a prior disclosure of alleged or actual wrongful conduct may contest the action by filing a written complaint of retaliation with the Superintendent or designee, of if the Superintendent is the subject of the complaint, the Board President or designee, in consultation with the school attorney, who will review the complaint expeditiously to make a preliminary determination as to:

- whether the complainant made a disclosure of alleged wrongful conduct before an adverse employment action was taken;
- whether the responding party could reasonably have been construed to have had knowledge of the disclosure and the identity of the disclosing employee;
- whether the complainant has in fact suffered an adverse employment action after having made the disclosure; and
- whether the complainant alleges that adverse employment action occurred as a result of the disclosure.

If all of the above elements are present, the Superintendent or designee, or Board President or designee in consultation with the school attorney if the Superintendent is the subject of the report or allegation, will investigate the claim and make a recommendation to the Board. The Superintendent or designee will inform the complainant and the respondent, in writing, of:

- the intent to proceed with an investigation;
- the specific allegations to be investigated;
- the appointment of the review officer or panel; and
- the opportunity of each party to support or respond, in writing, to the allegation.

Once the Superintendent or designee, or Board President or designee in consultation with the school attorney if the Superintendent is the subject of the report or allegation, has conducted a review and considers the investigation to be complete, the Board will be notified of its completion. From the date of that notice, the Superintendent or designee, or Board President or designee, has 30 days to report the findings and make any recommendations deemed appropriate to the Board. The Superintendent or designee, or Board President or designee, in conferral with the Board and school attorney, if appropriate, will make a final determination and issue a letter of findings to both the complainant and the respondent.

Nothing in this policy is intended to interfere with legitimate employment decisions.

The Superintendent of Schools may establish regulations necessary to implement this policy.

This policy and accompanying regulations will be published in employee handbooks, posted in employee lounges and given to all employees with fiscal accounting and/or money handling responsibilities on an annual basis.

The Superintendent of Schools, the Auditor, the School Attorney, and others involved in implementing this policy will meet with the Board once a year to evaluate the effectiveness of this policy and to make appropriate adjustments, if any, to the policy and accompanying regulations.

Ref:

Civil Service Law §75-b

Education Law § 3028-d

Labor Law §740

8 NYCRR §§102.3, 102.4 (testing misconduct)

Matter of Brey v. Bd. of Educ., 245 A.D. 2d 613 (3rd Dept. 1997) (termination based on work deficiency, not retaliation)

Adoption date: December 2, 2015

Reviewed and Adopted: April 19, 2023

Rye Neck Union Free School District