

LAWNSIDE PUBLIC SCHOOL DISTRICT

LAWNSIDE, NEW JERSEY

**GUIDE FOR
STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS**

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PREFACE

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

SECTION I – INTERNAL CONTROLS

PUBLIC SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

Internal controls are not separate systems of the school district. Controls are not an isolated activity but integral part of each activity used to guide the district.

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

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

OBJECTIVES OF INTERNAL CONTROL:

The three objectives of internal control are to ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The safeguarding of assets is a subset of all of these objectives.

Continuous monitoring and testing is needed to help to identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:

The five components of internal controls include the control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

CONTROL ENVIRONMENT:

The control environment includes the organizational structure, the control framework, the district's policies and procedures and internal and external influences. The tone set by the school district's board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and the sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:

Elements of a control framework include the following:

Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.

Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

SECTION I – INTERNAL CONTROLS

Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT’S POLICIES AND PROCEDURES:

The district’s policies set the overall direction of the district. Procedures for all areas of financial preparation, reporting, operations, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

ADMINISTRATION’S RISK ASSESSMENT:

The administration has to conduct an assessment of risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:

The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The district’s administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.

The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment.

These activities include, but are not limited to:

1. Segregation of duties
2. Transactions are recorded timely
3. Cash is deposited timely
4. Assets are physically safeguarded
5. Transactions are performed by only authorized personnel
6. Reconciliations are properly and promptly completed

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS:

Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc).

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is the whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary’s report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
4. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

Employees should be required to “sign off” on their understanding of the control activities and their responsibilities in those activities.

AFTER THE CONTROLS ARE ESTABLISHED:

Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these.

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:

A control deficiency exists when the design or operation of a control does not allow the administration to prevent or detect misstatements on a timely basis. A design deficiency exists when a necessary control is missing or is not designed to enable the control objective to be met. An operational deficiency exists when control is designed properly, but does not operate as designed or the person performing the control is not qualified to perform the control.

A deficiency may exist that is unavoidable (segregation of duties in a small office). For these, compensating procedures should be put in place. These compensating procedures do not correct the deficiency.

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

SECTION I – INTERNAL CONTROLS

REVIEW OF DISTRICT PROCESSES:

When reviewing processes in the district, it may help to consider incorporating the “5 Ws”.

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:

The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on as periodic basis to ensure the controls continue to be effective.

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

SECTION I – INTERNAL CONTROLS

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating staff members role in the Internal Controls

Purpose: To ensure that everyone in the district who performs or should perform a control function understands the control.

Procedure:

1. The business administrator will establish a procedure to ensure the all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.
 - a. Controls that are not performed with an understanding of the control will not be effective.
 - b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
 - c. Documentation of these reviews should be maintained.

SECTION I – INTERNAL CONTROLS

CASH CONTROLS

Title: Internal Control

Subtitle: Cash controls

Purpose: To identify the controls over cash and the personnel responsible

Procedure:

1. Cash Receipt activities:

As cash has a greater likelihood of mishandling, it is imperative that control and recordkeeping be thorough, prompt and accurate.

Staff are reminded every year on opening day not to leave any money in their classrooms Overnight.

Cash generated in District operations must be deposited within 48 hours.

SECTION I – INTERNAL CONTROLS

PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

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

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:
 - a. With respect to payroll:
 - ☞ Search for fictitious employees
 - ☞ Determine improper alterations of amounts
 - ☞ Verify that proper tax deductions are taken
 - ☞ Examine time cards and trace to payroll records in order to verify the proper recording of employee hours.
 - ☞ Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
 - ☞ Review the adequacy of internal controls relating to hiring, overtime, and retirement.
 - ☞ Determine if proper payroll forms exist such as W-4s and I-9s.

With regards to payroll verification, it will be conducted in compliance with regulations that require employees to physically pick up their pay stub at the board office and be required to show a photo identification.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: GENERAL LEDGER

Monthly

- Compare Board Secretary’s Report to Subsidiary Ledgers
 - May be done by software
- Compare Board Secretary and Treasurer’s Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary’s Report
- Review all accounts for funds availability

Year-End Procedures

- At year end complete all accrual entries and properly close out accounts.
- Supporting documentation for all accounts, for audit verification.
- Review all year end purchases, for determination as accounts payable or carry forward encumbrance.
- Verify outstanding encumbrances are paid within 90 days.

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- At year end – record receivable for food service reimbursements due from state

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)
- All vouchers signed off by appropriate officials (preferably by SBA)

PAYROLL

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are that are no longer used
- For disposal of assets, utilizing either, donation to other school district, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signatures on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes

Reconciling-all accounts must be reconciled in a timely manner.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Use of School Facilities

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure:

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve all other requests to use the school facilities.**

The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.

The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retains the right to refuse further permission to any organization not complying with all rules and regulations.

The Business Administrator shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is one million dollars combined single limit (insurance limits). The insurance certificate must name the Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property. Except for costs incurred by the district to provide personnel or special services, charges, and or usage charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board.

SECTION II – ACCOUNTING

SPECIAL REGULATIONS FOR USE OF AUDITORIUM

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium without prior authorization.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. No smoking is permitted in the auditorium or anywhere in the school.
6. Adequate security must be provided by the organization using the facility.

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made for adequate security before and after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for every twenty people.
5. No smoking is permitted anywhere on school grounds.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

1. Sneakers with white are the preferred footwear by participants, referees and coaches.
2. A responsible adult together with a custodian must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.
3. Groups using the gym must meet outside the door with the responsible adult at a designated time. The entire group will be admitted at one time by the custodian on duty.
4. Use of the gymnasium does not permit use of hallways for any reason.
5. All rules and regulations apply whether admission is charged or not. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
6. No smoking is permitted anywhere in the school.
7. No food/drink is to be sold or consumed in the gymnasium without prior approval.
8. Youth groups must be properly chaperoned with the names of chaperons appearing on the application.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Disposal of Obsolete Equipment

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

Following Board approval to declare items as surplus, the items may only be sold in compliance with State Law and Regulations.

If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock or perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

Legal Reference N.J.S.A. 18A:18A-4S

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: **Acceptance of Gifts**

Procedure:

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to the following:

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.
4. All gifts require final approval by the Board of Education

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Equipment Identification and Accountability

Procedure: NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000.00 or more are received, each department must complete a **Fixed Asset Form**. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. When completing item # 4, describe this item completely. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”
3. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.
4. An Inventory will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out **the bottom only** of the **Fixed Asset Form** and passes it on to the business office for completion. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, send over the **Fixed Asset Form** with all appropriate information and check the top for Disposal.
3. The Business Office will use this copy to update the Inventory.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: **Sales Tax Exemption Qualifications**

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office.

**SCHOOL DISTRICT
NEW JERSEY**

Title: **Petty Cash Fund**

Purpose: **To establish a uniform method of account for the Petty Cash Funds**

Procedure:

1. The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund at the Business Administrator's Office in the amount of \$100.00.
3. In accordance with District Practice, no single payment from petty cash will exceed \$25.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Assistant Business Administrator's Office for processing of the reimbursement. All reimbursements will be by check only.
5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Student Activity Funds

Purpose:

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the High School Student Account, Middle School Student Accounts, and Elementary Student Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the coordinator of the activity or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the Business Office.

2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the business administrator following applicable Board bidding policies and state statutes.
- B. All funds will be disbursed from the established checking account on the authority of the Superintendent. All disbursements must be supported by a receipt, claim or company invoice.

SECTION III – CASH MANAGEMENT

- C. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- D. Checks will require two signatures: that of the Superintendent, Board Secretary or the Assistant Board Secretary.
- E. Each month bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Superintendent Secretary. These Reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title:

Title: Pay Procedures

Procedure:

1. Regular Pay:

- A. Employees will be paid on a biweekly basis as per contract. When this is a school holiday then the date of pay shall be the last working day before the holiday.
- B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- D. Beginning with the 2008-2009 school year, at least every three years, the District will verify employment in compliance with State regulations.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification.
- G. Upon completion of the payroll check distribution verification procedures, certification of compliance shall be submitted to the Executive County Superintendent.

2. Extra Contracts:

- A. Co-curricular contracts will be paid at the end of the school year.
- B. For all Before/After School Programs, workshops and other programs, personnel will be according to the pay schedule adopted annually.

SECTION III – CASH MANAGEMENT

3. **Substitutes and Hourly Paid Employees:**

A. All daily and hourly paid individuals will receive pay for the time worked based on the annual payroll schedule.

B. All Employees will record additional time on appropriate timesheet to report hours and/or days worked.

4. **Overtime:**

A. Overtime is also recorded on appropriate timesheet and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. **403(b) Salary Reduction Plan**

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. By the **first day of school** for ten month employees and by **June 20th** for twelve month employees the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. In order to make changes the employee must fill out 403(b) Change Form.

6. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department “In Writing” two weeks prior to the pay period that these changes are to take effect.

References

6A:23A-5.7 Verification of payroll check distribution

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Account Number Coding

Procedure:

When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct Budget account number as outlined by the New Jersey Chart of Accounts.

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11 190 100 610 01 11 - Fund 190- Program 100-Function 610-Object 01- Location

Fund- an accounting entity with a self-balancing set of accounts.

- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets
- 13 Special Schools;
- 20 Special Revenue

Program- activities and procedures to accomplish an objective.

- 105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed
- 200- *Special Programs*(Special Education);
- 000- *Undistributed Expenditures*- charged indirectly to a program

Function - describes the activity for which a service/material is acquired.

- 100- *Instruction*- activities dealing directly with instruction
- 200- *Support Services*- provide administrative, technical support to enhance instruction.

Examples: 211-Attendance/Social Services 213- Health Services 240 - Support-Sch. Admin.

Object- the service obtained as a result of a specific expenditure.

- 320 *Purchased Professional Services*- Consultants, Assembly speakers
- 420 *Cleaning, repair and Maintenance Services*- Equipment and repair contracts
- 500 *Repair and maintenance of Instructional Equipment*
- 580 *Travel-Staff Conferences*-staff mileage
- 590 *Miscellaneous Purchased Services*-Printing costs-student publications, booklets,
- 610 *General Supplies*-A.V. supplies, furniture under \$2,000, workbooks, classroom/off. supplies
- 640 *Textbooks*
- 730 *Equipment* - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.
- 800 *Miscellaneous Expenditures*- Awards, graduation expenses, registration-conferences

School - School Buildings

Project – numbered specifically for budgeted projects

Department – examples: art, science, math, and kindergarten

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Development Process/Budget Calendar

Procedure:

School Budgets

School Budgets are the responsibility of the Superintendent and School Business Administrator. It is also the responsibility of the Superintendent to justify proposed expenditures in each of the line item accounts. Account balances are monitored during the year and requests for transfers needed are made to ensure no accounts are over-expended. If during the budget development process there is a need to reduce the school budgets, the Superintendent will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

BUDGET PREPARATION CALENDAR

October	Begin discussion of upcoming budget cycle with administration at scheduled administrative meetings
November	Answer questions regarding budget preparation at the school level. Review requests made by administrators. Discuss at Administrators Executive Meeting
December	CAFR (Comprehensive Audit Financial Review) presentation at December board meeting.
January	Meet with administration to discuss program and staffing needs for the upcoming school year school year
February	Superintendent and Business Administrator will meet to review budget requests and prepare draft appropriations budget. Draft appropriations budget review with board finance committee
March	Board of Education approval (special meeting may be required) of submission of tentative budget to county office Public Hearing required by statute (special meeting may be required)

Note:

Dates may change due to budget calendar prepared by the State Department of Education.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: **Budget Transfers**

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator. Requests must be submitted and signed. When requesting a transfer from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

Update transfer report as necessary, (suggested on a monthly basis), for submission to County Office twice a year (December and June).

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to submission. All grant Applications require approval from the Superintendent and action from the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

POSITION CONTROL STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Data Base.

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. Grouping should be established by budgetary function and object at a minimum.

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
 - i. The employee name
 - ii. The date of hire
 - iii. A permanent position tracking number for each employee including:
 - (1) An accurate expenditure account code(s)
 - (2) The building the position is assigned
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) School Business Administrator
 - (D) Board Secretary (when other than I, II or III above)
 - (E) Principal
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area

SECTION V – POSITION CONTROL

- (K) Department Chairperson by Subject Area
- (L) Certificated Administrator – Other
- (M) Guidance
- (N) Media Specialist/Librarian
- (O) School Nurse
- (P) Social Worker
- (Q) Psychologist
- (R) Therapist – OT
 - (S) Therapist – PT
 - (T) Therapist - Speech
 - (U) Certificated Support Staff – Other
 - (V) Teacher by Subject Area
 - (W) Instructional Assistants
 - (X) Certificated Instructional-Other
 - (Y) Aides supported by IEP
 - (Z) Other Aides
 - (AA) Maintenance Worker
 - (BB) Custodian
 - (CC) Bus Driver
 - (DD) Vehicle Mechanic
 - (EE) Food Service
 - (FF) Other Non-certificated

- iv. A budgetary control number for substitute teachers
- v. A budgetary control number for overtime
- vi. A budgetary control number for extra pay
- vii The status of the position (filled, vacant, abolished, etc.)
- viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
- ix. Each of the following:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5. stipends by type
 - 6. overtime
 - 7. other extra compensation
- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position's full-time equivalent value by location;
- xii. The date the position was filled; and

SECTION V – POSITION CONTROL

xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

A. Purpose

The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions.

B. Scope

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

C. Authority

The assignment of PCN's should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

D. Position

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

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of Business Administration. (See attached sample for creating) It is recommended that monthly or semi-monthly before the payroll is processed a report or review be done of all employees being paid. This report or review should indicate at a minimum the individuals PCN and linked budgetary account to be charged. Individuals not assigned a PCN must be assigned one and any vacant PCN should be noted for future reference.

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

SECTION V – POSITION CONTROL

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

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Business Administration will create a new PCN.

H. Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

I. Sample Reports

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- Personnel to Payroll Spread – This report compare personnel information to payroll.
- History Report-This report shows reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

SECTION V – POSITION CONTROL

- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

Recommended Format for Meaningful PCNs

Each individual district must develop a PCN format that represents their board-approved positions. If broken down into segments, PCNs are easily identifiable.

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format can be implemented as is, or it can be used to assist your district in developing your own PCN format.

Recommended Format for PCN Segments

General Category	.	District Location	.	Dept / Position	.	Specific Grade	.	Total # of Positions Available
3 char	.	2 chars or digits	.	4 char	.	2 chars or digits	.	2 digits
ADM	.	BO	.	SUPT	.	NA	.	01
ADM	.	BO	.	BADM	.	NA	.	01
SEC	.	BO	.	BADM	.	NA	.	01
TCH	.	HS	.	MATH	.	09	.	01
TCH	.	HS	.	MATH	.	09	.	02
TCH	.	MS	.	MATH	.	07	.	01

V-2.1

SECTION V – POSITION CONTROL

Suggested General Category Codes

Category Description	Code
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP
Support Staff	SPT
Teachers	TCH
Technology	TCN

V-2.2

SECTION V – POSITION CONTROL

Suggested Department/Position Codes

Department/Position	Code
----------------------------	-------------

Superintendent	SUPT
Business Admin.	BADM
Assistant BA	ABA
Principal	PRIN
Director	DIR
Supervisor	SUPV
Payroll	PYRL
Bookkeeper	BKPR
Accounts Payable	APAY
Accounts Receivable	AREC
School Secretary	SCHS
Psychologist	PSYC
Clerk	CLRK
Math	MATH
History	HIST
English	ENGL
Science	SCNC
Instructional Aide	INST
Special Ed Aide	SPEC
Cafeteria Aide	CAFT

SECTION V – POSITION CONTROL

Suggested Grade Codes

Grade Level	Code
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Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

PAYROLL CYCLE	A s s t B A	B A	- T r e a s u r e r	- A / P	- A / P	- P a y r o l l	- C h i e f s c h o o l A d m i n i s t r a t o r		I n d i v i d u a l S c h o o l	P r i n c i p a l s a n d / o r D e p t H e a d s	B o a r d P r e s i d e n t	B o a r d M e m b e r s	H u m a n R e s o u r c e s
Additions to payroll authorized by													
Assignments authorized by													
Terminations authorized by													
Leave of absences authorized by													
Assignment of PCN by													
Employee Certifications checked by													
To add an employee authorization													
Access to employee records													
Creation of job titles, salary guides													
Creation of PCN													
Attendance Input/Edit Control													
End of year roll over													
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:													

The above list indicates a proper separation of duties except for those indicated at

LIST OF DUTIES BY EMPLOYEES	A s s t B A	B u s A d m	C h i e f S c h o o l A d m i n i s t r a t o r	- H u m a n R e s o u r c e s 1	- H u m a n R e s o u r c e s 2	- P a y r o l l			I n d i v i d u a l S c h o o l	P r i n t a n d / o r D e p t H e a d s	B o a r d o f E d u c a t i o n		

PAYROLL CYCLE

- Additions to payroll authorized by
- Pay rates authorized by
- Terminations authorized by
- Time approved by
- Payrolls computed by
- Payroll checks prepared by
- Payroll records prepared by
- Payroll checks signed by
- Cash payroll envelopes prepared by – N/A
- Payroll distributed by
- Payroll bank account reconciled by

- GENERAL LEDGER prepared by
- GENERAL JOURNAL ENTRIES approved by
- ADDITIONAL DUTIES APPLICABLE IN THIS CASE:

The above list indicates a proper separation of duties except for those indicated at _____

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures
Sub-Title: Authority to Purchase, Bidding and Quotations
Authority to Purchase:

According to New Jersey State statute 18A:18A-2(b), the Purchasing Agent/School Business Administrator is the only individual in the school district that has the authority to make purchases for the Board of Education.

Authorized Purchases

All requests for the purchase of goods and/or services must be made through an approved purchase order signed by the School Business Administrator. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the School Business Administrator.

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without going through the approved purchase order process has made an unauthorized purchase that may be subject to disciplinary action.

Procedure:

1. **QUOTATIONS:** When a single item, service, or group of like items cost between **\$4,350 to \$32,000, two quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year. If the School Business Administrator is a Qualifying Purchasing Agent, then the quote and bid thresholds are **\$6,000 to \$44,000** respectively.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$29,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by any staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.
5. **Preview of Materials:** All staff members must receive permission from the Superintendent or other Administrator **to preview materials.** After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased from a vendor through the purchase order system.
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

LEGAL REFERENCE: Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures
Subtitle: Definition of Purchase Order
Emergency Orders and Extraordinary Conditions

Purchase Order:

According to 18A:18A-2(v), a purchase order is a legal document issued by the Purchasing Agent (School Business Administrator) authorizing a purchasing transaction with a vendor to perform or provide goods or services to the Board of Education. ONLY THE PURCHASING AGENT IS AUTHORIZED BY LAW TO PURCHASE GOODS AND SERVICES FOR THE SCHOOL DISTRICT.

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** will be defined as situations in which the operation of a school or program would be seriously hampered.
2. **EXTRAORDINARY CONDITIONS** will be defined as conditions which are not known until after an operation has begun, which required unanticipated parts, equipment or materials to be obtained in order for the operation to be completed.
3. Under the conditions defined as Emergency or Extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the Business Office immediately with all correct information and provided there is enough unencumbered balance in the account to cover the amount of the purchase order. The Business Office will make all necessary contacts with vendors. This type of purchase order will be immediately processed.
4. **Confirming purchase orders**, orders where the vendor is given the PO number prior to the PO being processed, **are not allowed and are a violation of state law.**

References:

18A:18A-3(A)40a:11-9(b)

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Purchase Order Form
Procedure:

1. The Purchase Order Form is a four part carbonized form.
 - A. (original) - Vendor's Copy
 - B. (white) –Voucher signature to the Business Office
 - C. (yellow) – Receiving Copy (Requestor)
 - D. (pink) File Copy (Receiving)
2. The initiator completes the following information.
 - A. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
 - B. Vendor's Name, address and zip code
 - C. Ship to: School Address and zip code with person's name who placed the order.
 - D. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
3. All orders from **\$4,350 to \$32,000, unless purchased under a state contract**, require at least two quotes.
4. All purchase orders will be approved and dated by the following:
 - A. Business Administrator-must check to determine if funds are available.
5. Upon receipt of the goods/services the Business Office will check the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the Business Office will notify the company.
6. Approval of amounts paid in excess of approved purchase: As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.
7. Copiers- If a copier needs to be replaced or a new one purchased the Business Administrator must be contacted. All purchases or replacements must be pre-approved by the Business Administrator.

SECTION VI – PURCHASING

8. **Computers/Hardware-** All purchases of computers/hardware require the Coordinator of Special Projects to assist employees with the technical aspects and the State Contract requirements of purchasing computers. PO must be signed by the Business Administrator.

SECTION VI – PURCHASING

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Emergency Contracts

Purpose: To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.

Procedure:

1. Any contract may be negotiated or awarded for the Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
 - A. The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.
5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
 - A. The nature of the emergency
 - B. The time of the occurrence
 - C. The need for invoking this regulation
 - D. The action taken
 - E. The costs of the action
 - F. The accounts to be charged
 - G. The plan for preventing a similar situation in the future

Reference N.J.S.A. 18A:18A-7

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Receipt of Goods
Purpose: To facilitate the receipt of goods and to make prompt payment to vendors.
Procedure:

1. All goods are delivered and received in the Business Office.
2. If there is a problem with an order (i.e. backorder/cancellation of product), The Business Office will notify the employee the status of their order.
3. The Receiving Record of the Purchase Order will be updated by the Business Office.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Contributions to Board Members and Contract Awards
Purpose: To ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.

Procedure:

1. The Board will not vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the school district are prohibitive during the term of the contract.
3. When a business entity referred to in 2. above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

N.J.A.C. 6A:23A-6.3
N.J.S.A. 19 :44-1 et seq.
P.L. 1973, c.83

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Expenditure Control
Subtitle: End of Year Procedure
Purpose: To assure delivery and acceptance prior to **June 30** for budgeted goods and services.
Procedure:

The deadline for ordering items from the current operating budget is **March 1**, unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies
- C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- D. Contractual responsibilities
- E. Special State and Federally Funded Programs

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Expenditure Control
Subtitle: Professional Affiliations/Expense Reimbursement
Procedure:

Professional Affiliations:

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

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

SECTION VI – PURCHASING

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. 7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report (Form) and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
9. 9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month payment will be made after the second Tuesday of the month.
11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report (Form) that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

SECTION VI – PURCHASING

12. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.
 - a. Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

13. School district travel expenditures **shall not include** costs for the following:
 - a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
 - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
 - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.
2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

References

N.J.S.18A:19-1et seq

N.J.S.A. 18A:11-12

N.J.A.C. 6A:XX-8.19(b).

N.J.A.C. 6A:XX-8.20

N.J.S.A. 18A:11-12

SECTION VI – PURCHASING

Reimbursement for Mileage only:

1. All staff members must use the Mileage Reimbursement Voucher to be reimbursed for all appropriate travel.
2. This form is available in the Staff Lounge and Business Office.
3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
5. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, the Business Administrator or the Assistant Superintendent to contact legal counsel. The designated persons shall ensure that contacted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. If legal advise is requested by anyone other than the three designated persons listed, a request for legal advise shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advise or if the information can be obtained elsewhere.
3. A log of all legal counsel contacts, will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - B. Advance payments are prohibited
 - C. Services to be provided shall be described in detail in the contact
 - D. Invoices for payment shall itemize the services provided for the billing period
 - E. Payment shall only be for services actually provided
5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.

SECTION VI – PURCHASING

6. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

N.J.A.C. 6A:23-5.

SECTION VI – PURCHASING

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Professional Services

Subtitle: Authorized Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum amount, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. This shall require formal Board action.
2. Contracts for professional services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
3. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

References

N.J.A.C. 6A:23A-5.2

**SCHOOL DISTRICT
NEW JERSEY**

Title: Expenditure Control

Subtitle: Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and repair of office machines/typewriters are available for district wide equipment.
2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.
3. Whenever a repair is required, the school/department will call the Business Office. The Business Office will authorize the repair if funds are available.
4. When the repair is completed, the vendor is provided a voucher to be signed and returned to the Business Office with an invoice listing the services rendered.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal’s office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department’s Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

LAWNSIDE SCHOOL DISTRICT
NEW JERSEY

Title: **Facilities (includes administration of work and health and safety)**

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

Procedure:

Building Coordinator

- While any staff member could contact the Buildings and Grounds Office, the building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The Building Principal generally approves and forwards written requests for long term and elective maintenance.
- During the periods of school vacations, the head building employee will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The first step that a school must take before deciding on all major or minor elective alterations or change in use of space is to communicate in writing to the Business Administrator. He will review and submit all requests for remodeling to the Superintendent of Schools.
- After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the manager of capital projects will be instructed to prepare the proper documentation to submit to the County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so we can try to accommodate your needs.

Pest Control

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

Recycling

- Materials such as newspaper, glass containers, aluminum cans, office paper and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings.

Refuse Collection Services

- Trash collection is provided by contract and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Supervisor of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

Right To Know

- The district will maintain up to date Right to Know logs and ensure that all employees are provided training at the time of initial employment.
- The district will provide training on Right to Know regulations to all new employees. Retraining will also be provided as required.

Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. Following review by the _____, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

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

Indoor Air Quality

-

Fire Alarm Systems

- The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Drinking Water (for well systems)

- The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

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

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

- The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tagout and confined spaces procedures

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)

LAWNSIDE SCHOOL DISTRICT
NEW JERSEY

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
 - 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 - 2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 - 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 - 4. The contract shall only cover the necessary tasks to alleviate the emergency.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.
- C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
- D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
- E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

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

Cost Benefit Analysis

Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.
- C. The actual materials and supplies needed to complete the order.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

The technician shall record these items either directly into the work order software or on the paper work order form and forward that form to the Maintenance Secretary for recording in the work order software. The work order should be marked as completed after the transactions are entered.

Close Out Procedures

The Business Administrator shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services:

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Maintenance Secretary. If a contractor must be called in when the Maintenance Secretary is unavailable, she must be informed that a contractor is called. The Maintenance Secretary must mark on her calendar the contractor and the work order number for the service. She should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Maintenance Secretary should mark the work order as complete. When an invoice for the work is received, the maintenance secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning

Prior to December 1st of each year, the School Business Administrator shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

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

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Security

Purpose:

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

Procedure:

Buildings and Grounds Security

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

ID Badges

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

Visitors/Deliveries

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

Building Keys

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

Parking Areas

- Staff members shall park in areas designated for staff (or in assigned parking spots).

SECTION IX – EMERGENCY PREPAREDNESS

LAWNSIDE SCHOOL DISTRICT
NEW JERSEY

TITLE: Emergency Preparedness

SUBTITLE: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual Battery

The quick reference guide shall be distributed to each staff member.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

SECTION X- RISK MANAGEMENT

LAWNSIDE SCHOOL DISTRICT NEW JERSEY

Title: Safety

Purpose: It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district.

Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

Procedure: The Superintendent of Schools shall appoint a District Safety Coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary.

The Safety Committee will meet periodically during the year.

The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH- 200 log maintenance.

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Loss Control

Subtitle: Injuries

Procedure:

WORK-RELATED STAFF INJURIES & ILLNESS

All work related accidents and illnesses must be reported by the employee by the employee to the School Nurse as soon as possible. If the employee is incapacitated, a Supervisor, Nurse or witness should provide a written statement. The School Nurse is Responsible for arranging for treatment under Worker's Compensation.

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

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the Superintendent and the Board Office. The employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

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

X-2.1

SECTION X– RISK MANAGEMENT

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

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

Form # - Accident Report Form – Employee
Form # - Accident Investigation Report
Form # - Accident Report Form - Student

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Loss Control

Subtitle: Recording of Days Absent Due to Injury/Accident

Procedure:

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

Legal Reference N.J.S.A. 18A:30-2.1

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: Personal Items

Procedure:

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

SECTION XI– TRANSPORTATION

LAWNSIDE SCHOOL DISTRICT NEW JERSEY

Title: Transportation

Purpose:

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

Procedure:

New Students

- Department of Student Services must notify the Business Office of registration of new students requiring transportation in writing.
- Business Office will provide bus information/bus pass to students/parents when applicable.

Students Leaving District

- Department of Student Services shall notify the Business Office when a student withdraws from the district in writing.

Field Trip/Athletic Buses

- Requests for buses for field trips shall be submitted to the Business Officer at the earliest possible date and after approval by the Board of Education. The Business Office will schedule all special activity buses.

SECTION XI– TRANSPORTATION

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Office in accordance with NJ Public Contracts Law.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Business Office shall supply Application for Non Public Transportation forms to non public schools located within the district if requested. All completed forms received will be forwarded to the Camden County Educational Services Commission.
- The Camden County Educational Services Commission shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
- The Camden County Educational Services Commission shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Safety

- School principals in cooperation with the Transportation Coordinator shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Coordinator shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.

SECTION XI– TRANSPORTATION

Bus Accidents

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

**SECTION XII-FOOD SERVICE
LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: **Food Service**

Purpose:

The Board of Education recognizes that Food Service is required for the promotion of education. The Board has the responsibility to provide food services to all students.

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Business Office Secretary files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

- Business Office Secretary provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to Business Office Secretary.

Determining Eligibility for participation in the Child Nutrition Program

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

SECTION XII– FOOD SERVICE

Master Eligibility List

- A master eligibility must be completed and is maintained by Business Office Secretary. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

Civil Rights Compliance

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

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

Bidding

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

Daily Deposits

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

Setting Prices

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

SECTION XII– FOOD SERVICE

Voucher Certification/submission

- Each month, Food Service Management Company personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified so that State reimbursement can be made.

Commodities

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

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

PURPOSE: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

SECTION XIII– TECHNOLOGY SYSTEMS

- d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$500.
4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
 5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
 6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords
 - b. Passwords for network access should be forced to be changed periodically
 - c. Passwords for applications should be changed periodically.
 - d. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization.
 - b. Access to district wide public folders should be restricted based on user role.

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Systems software and applications authorized for use in the district

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
 - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internet dangers

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

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
 - a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the “DMZ”, or that portion of the network where is there is limited trust.
 - b. Network resources that are relegated to the “DMZ” will be completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internal dangers

PURPOSE: Create procedures that prevent unauthorized use from within the district

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

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store all inbound and outbound messages as required by the Records Retention schedule.
3. Email archival system access will be restricted to secure district personnel.
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will use content filter to block any electronic instant messaging/chat program that cannot be monitored/archived.

SECTION XIII- TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

PURPOSE: To ensure a safe and secure environment for student learning

1. District will install optical cameras in key locations to record activities at all hours.
2. Surveillance cameras will interface with digital video recording system.
3. Digital recording system will provide enough storage to monitor key locations for a period of three to five days at a minimum.
4. Digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

PURPOSE: To provide users with a secure area on the network to store files.

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

SECTION XIII- TECHNOLOGY SYSTEMS

LAWNSIDE SCHOOL DISTRICT

NEW JERSEY

- Title:** **Technology Systems**
- Subtitle:** **Maintenance and Computer Work Order System**
- Procedure:** **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

SECTION XIV– INFORMATION MANAGEMENT

LAWNSIDE SCHOOL DISTRICT NEW JERSEY

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

Purpose: To ensure that anyone who has access to district electronic resources understand what is acceptable use of the technology and information and ensure that anyone who has access to sensitive information understands the acceptable uses of that information.

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
 - a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
 - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
 - c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
 - d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

SECTION XIV– INFORMATION MANAGEMENT

- a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used
4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
 - a. Individuals who have access to district records should not use the information for personal reasons
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct

SECTION XIV– INFORMATION MANAGEMENT

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

TITLE: Information Management

Subtitle: Securing of sensitive manual (written or paper) information

Purpose: To ensure that sensitive information is proper handled and limit the potential exposure of information from being obtained through the district

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information
 - i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed
 - c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files , should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

WHAT A SBA SHOULD DO....TO IMPLEMENT 6A:23A-6.7?

1. Do we need to comply given district budget or populace?
2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module....can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system..... (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the districts administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?

XV-1.5

Section XV- Financial and Human Resource Management Systems

8. What are the “quiet” costs of system integration?
 - New equipment (servers, wiring, computers)
 - Supplies (paper, checks, ink and associated copy costs)
 - Staffing (training and number to respond to necessary reporting, daily updates, etc.)
 - Facilities (is there room for all necessary equipment, supplies and staff?)
9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 2009/2010? Are they state approved for compliance?
 - In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
 - Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
 - Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
 - Is the proposed ERP system harmonious to NJSA and NJAC requirements

- Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for start up?

Determination

Once the aforementioned is reviewed and the priorities or direction of the district is established the SBA in conjunction with the CSA should approach the Board of Education with their findings. The Board of Education should prior to determination, analyze the recommendation for ERP compliance, but make sure that all changes in procedure and process also adhere to Board of Education policy, maintain appropriate user authority and user access and district wide protocols for accessibility.

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check. (See attached sample document- which should be completed in-house and by the district auditor independently).

XV-1.6

APPENDIX
LAWNSIDE SCHOOL DISTRICT
NEW JERSEY

Title: **ASSA REPORTING**

Procedure: **The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant Superintendent' of Schools. In September a memo is sent out to all Principals/Supervisors from the Assistant Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. Below is a breakdown of how the information is generated:**

Information	Person Responsible	Documentation
Students on roll- full and shared	Office Clerk	Attendance registers maintained by office clerk. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Powerschool
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped
Low income	Assistant Board Secretary	Lunch applications

**LAWNSIDE SCHOOL DISTRICT
NEW JERSEY**

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes:

- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the school district.

AVERAGE DAILY ATTENDANCE, ADA - The aggregate days; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

BID - The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

CASH - Currency, checks, postal and express money orders, and bankers' drafts on hand

on deposit with an official or agent designated as custodian of cash, and bank deposits.

APPENDIX

CHART OF ACCOUNTS - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

CURRENT - The term refers to the fiscal year in progress.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DISBURSEMENTS - Payment in cash.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

EXPENDITURES - Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FISCAL YEAR - The twelve-month period from July 1, through June 30, during which the financial transactions of the school system are conducted.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **\$2000.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FUNCTION - A group of related activities which are aimed at accomplishing a major service for which the school system is responsible.

FUND- All accounts necessary to set forth the financial position, the financial operations, the changes in residual equities or balances, and the changes in financial position of a fund.

GENERAL FUND - Used to account for all transactions in the ordinary operations of the Board of Education.

APPENDIX

INVENTORY - A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE - An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT - The commodity or service obtained from a specific expenditure.

OBLIGATIONS - Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

PROGRAM - A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

PROGRAM MANAGER - The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

PRORATING - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER - A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

PURCHASED SERVICES - personal services rendered by personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education.

REFUND - A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

REIMBURSEMENT - The return of an overpayment or over collection in cash.

REPLACEMENT OF EQUIPMENT - A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

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REQUISITION - A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

STUDENT ACTIVITY FUND - Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

TRAVEL - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

UNIT COST - Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

VOUCHER - A document which authorizes the payment of money and usually indicates the accounts to be charged.

From: John Greenhalgh, Practitioner's Guide to School Business Management, Allyn and Bacon, Boston, 1978, pp. 261-273.
Sam B. Tidwell, Financial and Managerial Accounting for Elementary and Secondary Schools, 3rd Ed., 1985, pp.597 -628.

The Bid Opening Process

New Jersey Public Schools; Charter Schools

The bid* opening process is a necessary role of being the School Business Administrator/Board Secretary (“SBA”) in the State of New Jersey. It is not an exciting process, yet competitive bidding and the bid opening process are the cornerstones of public school purchasing. This guidance on the bid opening process will hopefully be of assistance to the novice and most experienced SBA.

Activities for Bidding; the Beginning

The bid opening process does not begin on the day of the bid opening. It begins with good planning by the SBA to ensure that the bid opening process is in compliance with the New Jersey Public School Contracts Law.

Authority to Bid—School Business Administrator/Board Secretary

The law is quite clear! Only one person in the school district is permitted by law to have the authority over the bid process. Pursuant to N.J.S.A. 18A:18A-2 (b), the authority lies with the Purchasing Agent. The Purchasing Agent defined by law is the School Business Administrator/Board Secretary. (“SBA”)

Setting the Bid Date and Time—Bid Acceptance Dates

Careful attention should be paid when the SBA sets the bid opening date and time. Pursuant to N.J.S.A. 18A:18A-21 (a), bids are not permitted to be received on a Monday, Federal or State holiday or the day after a Federal or State holiday. (Bid Acceptance Dates) Note: Bids for Student Transportation services may be received on a Monday, holiday or day after a holiday—NJDLGS Local Finance Notice 2013-1.

Setting the Bid Date and Time—Issuance of Addenda

The experienced SBA knows quite well that some bids may require the issuance of addenda to the bid specifications. Careful attention should be paid when setting up the bid calendar to permit time to issue official addenda in compliance with N.J.S.A. 18A:18A-21 (c).

Competitive Contracting Opening Process*

Note: For all intents and purposes, when conducting the Competitive Contracting opening process, School Business Administrators should adhere to the guidance provided and to the procedures as outlined N.J.S.A. 18A:18A-4.1 et seq. and N.J.A.C. 5:34-4.1 et seq. Page | 4

The Bid Opening Process

New Jersey Public Schools; Charter Schools

When issuing addenda, the SBA is reminded that all potential bidders are to receive the addenda issued by the SBA, at least seven (7) days prior to the advertised date and time, not including Saturdays, Sundays and holidays. For bids other than construction bids, the SBA shall also provide Public Notice in the legal newspaper, also seven (7) days prior to the bid opening, not including Saturdays, Sundays and holidays. Failure to comply with the seven (7) day law will mandate that the bid be cancelled and rebid.

A gentle reminder to all SBA's: The issuance of addenda is a task to be completed by the Office of the School Business Administrator/Board Secretary (SBA), and not an architect or an engineer. **Addenda may only be issued by certified mail, certified fax or delivery service. Issuance of addenda via e-mail is not in compliance with N.J.S.A. 18A:18A-21 (c).**

Preparation of the Bid Advertisement—SBA Responsibility (1)

In accordance with N.J.S.A. 18A:18A-2 (b), it is the responsibility of the SBA to prepare all bid advertisements. Architects, engineers or other consultants may assist in the preparation of the bid advertisement, however it is the ultimate responsibility of the SBA for the completion of the final advertisement.

Preparation of the Bid Advertisement—Counting the Days—Ten (10) Days

All advertisements for bids shall be published in an official newspaper sufficiently in advance of the bid date *to promote competitive bidding*, but in no event less than ten (10) days prior to the bid date pursuant to N.J.S.A. 18A:18A-21 (a).

Competitive Contracting proposals require a minimum of twenty (20) days prior to the proposal opening pursuant to N.J.S.A. 18A:18A-4.5 (a).

Preparation of a Bid—Assigning a Bid Number

The SBA should assign a bid number for every bid and for every Competitive Contracting proposal. Example--#01-1617 or #1617-01 or similar variations.

(1) Note: Advertising, Receiving and Opening of Bids—Exclusivity of SBA to Perform Duties

The author is aware of N.J.A.C. 5:34-9.5 (e) which permits a “duly recognized designee” to act on behalf and be responsible to the SBA for actions relating to purchasing. It is suggested that the SBA seek guidance from the Board Attorney whether the “designee” may advertise, receive and open bids for the school district.

Canceling a Bid—N.J.A.C. 5:34-9.3 (a)

A board may cancel a bid if it cannot meet the requirements of N.J.S.A. 18A:18A-21 as it pertains to the following:

- o Ten (10) Day Requirement—Bid Receipt Date
- o Seven (7) Day Requirement—Addendum Notification Date
- o Bid Acceptance Date—Receiving Bids on Improper Days

SBA's are to carefully read N.J.A.C. 5:34-9.3 (a) as to fully understand the list of activities that must be completed when canceling a bid.

It is suggested that if a bid is cancelled, a board resolution be adopted acknowledging the cancellation. The new bid must meet the ten (10) day requirement and it should be given a new bid number.

Postponing a Bid—N.J.A.C. 5:34-9.3 (b)

A bid opening may be postponed due to unforeseen circumstances that would affect or prohibit the opening of the bid. SBA's are to familiarize themselves with the procedures to follow when postponing a bid.

It is further suggested that the board attorney be contacted prior to canceling or postponing a bid.

Who Receives Bids?

The School Business Administrator, by law, is the only person to receive bids for the board of education. Directions to bidders to submit bids to the board of education should be as follows:

Full Name of SBA

School Business Administrator/Board Secretary
ANYTOWN BOARD OF EDUCATION
ANYTOWN, NEW JERSEY

No other school official should be named as the receiver of bids on behalf of the board of education.*

How are Bids to be Received—Methods of Receipt

Bids, which are to be addressed to the SBA, may be delivered to the board of education by mail, messenger service, and/or hand delivered prior to the bid opening date and time. The New Jersey Public School Contracts Law requires bids to be sealed and then the bids shall be publically unsealed at the bid opening. ***It is therefore recommended not to receive bids via e-mail.***

How are Bids to be Received—Segregation of Duties

It is suggested that all bids be personally received by some person other than the SBA. This good business practice would be considered “segregation of duties” something that auditors would recommend. All bids received should be recorded upon receipt (date and time) and be kept in a locked cabinet until the bid opening date.

*Pursuant to N.J.S.A. 18A:18A-2 (b), the board of education may delegate this authority if there is no School Business Administrator or Board Secretary. Also, New Jersey Administrative Code for Student Transportation bid openings permits the naming of another person to receive and open student transportation bids.

Attending a Bid Opening The Uniqueness of Your District

There are bidders who may want to submit their bids in person prior to the bid opening. This is most common when there are public works or construction bids. To ensure that bidders are able to attend the bid opening in a timely fashion, it is recommended that a section in the bid specification package be set aside to address the following unique characteristics of your school district:

Parking; Bid Opening Site

If parking is at a premium by your area, let the bidders know they will have to walk a distance to get to the building where the bid opening will take place. If there is a district parking lot, the bidders should be advised of the area of the lot that is available for them to park.

Entrance to the Building

Let the bidder know what entrance is available for a bidder to use. Describe the entrance in detail if possible. (Photo of the entrance in bid package)

Security Clearance

Bidders should be apprised of any security clearance process they will encounter, which may add time to the actual admission to the building.

Elevator/Stairs

If your bid opening room or office requires bidders to use the stairs or an elevator, highlight it in your bid specifications.

Signs to the Bid Opening Location

You do not want bidders to roam the halls of your building. Every effort should be made to have signs placed in strategic locations directing bidders to the bid opening room or office.

The Actual Bid Opening

The SBA is now prepared to begin the process of physically opening the bids received. Some guidance for this process is provided below.

Opening Announcement—School Business Administrator

It is suggested that the SBA take full control over the bid opening process. At the advertised date and time, the SBA would announce that the bid opening process will begin and that he/she will accept no further bids. It is further suggested that all bids be opened in alphabetical order by vendor name. Finally, it should be announced that all bids will be available for public inspection at the completion of the bid opening process.

Who Opens the Bids?—School Business Administrator

The law is quite clear on who opens the bids. Pursuant to N.J.S.A. 18A:18A-21 (b), the School Business Administrator shall “unseal” the bids.

What Should be Read at a Bid Opening?

The law clearly states that the SBA shall “publically announce the contents” of each bid. It is suggested that the following should be read in the record of the bid opening:

- Bid prices from each bidder
- Documents submitted from each bidder

Recording of Bid Prices and Documents—Formal Bid Check List Document

The school employee who has been designated as the witness for the bid opening should properly record all bid prices submitted (if practicable) and also record all documents submitted by each bidder. This record of prices and documents should be made on a formal Bid Check List Document as prepared by the School Business Administrator.

Offer No Opinions!—Contact the Board Attorney

There will be times when certain required and requested bid documents were not submitted by a particular bidder. Perhaps the documents that were submitted were not signed or not completed properly. You can be sure the competition at the bid opening will quickly point this out to you.

When it appears that there is a deficiency in a particular vendor's bid or if you are questioned by another bidder, do not offer an opinion. Let the public know that you will contact the Board Attorney, and it will be his responsibility to offer an opinion if there is a deficiency or material defect in a particular bid.

Let the Public See the Bids

At the conclusion of a bid opening, invite the public to review the bids—one bid at a time. This measure is a step in developing trust with all vendors. You have nothing to hide, this is a public process. Keep a careful eye on each bid document as not to permit any manipulation to the documents after the fact.

Conclusion of Bid Opening

Thank the bidders for submitting a bid and for attending the bid opening meeting. Let them know the bids will go through the evaluation process and a recommendation for award will be presented to the board of education at its next public meeting. You may want to provide that board of education meeting date to the bidders who are present.