



# TIPPECANOE SCHOOL CORPORATION

## GUIDE TO INTERNAL CONTROLS AND RISK MANAGEMENT

---

## Table of Contents

Table of Contents .....	2
PURPOSE.....	7
INTERNAL CONTROL.....	7
• CONTROL ENVIRONMENT .....	7
• RISK ASSESSMENT .....	7
• CONTROL ACTIVITIES .....	8
• INFORMATION AND COMMUNICATION .....	8
• MONITORING ACTIVITIES .....	8
LIMITATIONS OF INTERNAL CONTROL .....	8
INTERNAL CONTROL STRUCTURE .....	9
CONTROL ENVIRONMENT .....	9
ACCOUNTING SYSTEM .....	9
RISK ASSESSMENT.....	11
ORGANIZATIONAL CHART .....	12
JOB DESCRIPTIONS.....	12
REVENUE AND CASH MANAGEMENT .....	13
BANKING INSTITUTIONS .....	13
CASH MANAGEMENT.....	13
CASH RECEIPTS/DEPOSIT PROCEDURES .....	13
CASH MANAGEMENT AND INVESTMENTS .....	14
PETTY CASH .....	15
CASH CHANGE DRAWERS.....	15
REVENUE/RECEIVABLES .....	15
REFUNDS .....	16
PURCHASING AND EXPENDITURES .....	16
VENDOR APPROVALS .....	16
PURCHASE ORDERS .....	16
ACCOUNTS PAYABLE AND CASH DISBURSEMENTS .....	17
CASH DISBURSEMENTS .....	18
INTERNAL AUDIT.....	18
CHECK SIGNING AUTHORITY PROCEDURES .....	19
HUMAN RESOURCES AND PAYROLL.....	19

- HUMAN RESOURCES ..... 19
- PAYROLL..... 19
- TRAVEL AND CONFERENCES ..... 20
  - AUTHORIZATION FOR TRAVEL ..... 20
- EXPENSE REPORTS..... 22
  - NON-STAFF DEVELOPMENT MILEAGE..... 22
- CREDIT CARDS ..... 23
- FIXED ASSETS ..... 23
- STUDENT SERVICES ..... 24
  - STUDENT TRANSPORTATION ..... 24
  - NUTRITION SERVICES..... 24
  - EXTRA CURRICULAR ACCOUNTS..... 24
  - STUDENT RELATED DATA ..... 25
  - ATTENDANCE ..... 25
- DONATIONS..... 25
  - NUTRITION SERVICES DONATION..... 26
- GRANTS AND FEDERAL COMPLIANCE ..... 27
  - TITLE I/II/III/IV ..... 27
  - PERKINS..... 28
  - HIGH ABILITY GRANT..... 28
  - SPECIAL EDUCATION GRANTS ..... 28
- FINANCIAL REPORTING ..... 29
  - MONTHLY REPORTING..... 29
  - QUARTERLY REPORTING ..... 30
  - SEMI-ANNUAL REPORTING ..... 30
  - ANNUAL REPORTING..... 31
- DEBT SERVICE..... 31
- GENERAL COMPUTER CONTROLS ..... 32
  - EMPLOYEE COMPUTER ACCESS ..... 32
  - SYSTEM CONTROLS..... 32
  - Program     Purpose     Access Granted By:..... 33
- ADJUSTING JOURNAL ENTRIES..... 33
- AUTHORIZATIONS ..... 34
  - Document     Who must approve? ..... 34
- FRAUD..... 34

POSITIONS WITH INTERNAL CONTROL RESPONSIBILITY .....	35
RETENTION OF RECORDS .....	36
CREDIT CARD USAGE POLICY AND PROCEDURES .....	36
ISSUANCE OF CARDS.....	36
ACCEPTABLE USES OF CARDS .....	36
UNACCEPTABLE USES OF CARDS .....	36
RESPONSIBILITY OF CARD HOLDER.....	37
PROGRAM RESTRICTIONS .....	38
RECONCILIATION AND PAYMENT.....	38
RESOLUTION OF ERRORS AND DISPUTES .....	38
LOST OR STOLEN CARDS.....	39
CANCELLATION, CHANGES, RENEWALS.....	39
SALES TAX.....	39
BOARD POLICY REGARDING INTERNAL CONTROL STANDARDS.....	39
CURRICULAR MATERIAL AND COURSE FEE ASSESSMENTS.....	41
BONDING REQUIREMENTS.....	41
STAFF TRAINING .....	42
INTERNAL CONTROL POLICY TRAINING REQUIREMENT.....	42
INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS .....	42
• Control Environment .....	43
• Risk Assessment.....	43
• Control Activities .....	43
• Information and Communication .....	43
TRAINING CALENDAR.....	43
FEDERAL GRANT MANAGEMENT .....	44
REGULATIONS AND POLICY .....	44
FEDERAL GRANT INTERNAL CONTROLS .....	44
COST PRINCIPLES .....	45
INDIRECT COSTS .....	45
RESOURCES .....	46
APPENDICES .....	47
Appendix A – Digital Travel Card Procedures .....	47
Appendix B – Amazon Purchase Instructions.....	49
Appendix C – BMO Credit Card Procedures for Checking out Cards .....	51
FMS Purchase Order Instructions .....	51

ECA Purchase Orders .....	51
Appendix D – Warehouse Copy Paper Instructions .....	52
BCE = 801909.....	52
BGE = 802401.....	52
BGM = 802521 .....	52
CES = 803502.....	52
DES = 801703.....	52
ETM = 803322.....	52
HES = 800704.....	52
HHS = 802931.....	52
KES = 804205.....	52
KMS = 804123 .....	52
MES = 800907 .....	52
MHS = 800332 .....	52
MME = 800506.....	52
SMS = 804524 .....	52
WES = 811110.....	52
WMS = 802625 .....	52
WRE = 802108.....	52
WRM = 804926 .....	52
WYE = 800612.....	52
GLCA = 800800 .....	52
EAC = 41 .....	52
OC = 49.....	52
SC = 46 .....	52
TC = 43 .....	52
Appendix E – Credit Card/Store Card Procedures .....	56
Procedure to use a TSC Credit Card: .....	56
Store Instructions:.....	56
Note: .....	56
Appendix F – Walmart Online Procedures (FACs Teachers).....	57
Appendix G – Paperless Purchasing Procedures.....	58
SIGN OFF OF A PURCHASE ORDER = .....	59
PAYMENTS.....	62
CREDIT CARDS / OPEN PURCHASE ORDERS.....	62

PARTIAL PAYMENTS ON OPEN PURCHASE ORDERS ..... 62

Appendix H – School Specialty Purchasing Instructions ..... 63

Appendix I – Staples Purchasing Instructions..... 65

Appendix J – AED Purchasing Procedures ..... 66

Appendix K – Dormant/Stale Check Procedures ..... 67

Appendix L – Lost Library Book Procedures..... 68

Appendix M – New Vendor Procedures ..... 69

Appendix N – Scholarship Procedures ..... 75

NOTES: ..... 75

Appendix O – Copy Machine Toner Replenishment Procedures ..... 77

Appendix P – Counterfeit Currency ..... 78

## PURPOSE

---

The School Board of Trustees and administration of the Tippecanoe School Corporation place significant importance on the establishment, effectiveness, and monitoring of internal control to safeguard the assets of the Corporation. The Tippecanoe School Corporation has created this Guide to Internal Controls and Risk Management to identify, document, and enforce internal control policies and procedures.

---

## INTERNAL CONTROL

---

Internal control is defined by the Indiana State Board of Accounts as a “conceptual process that is applied to a wide range of situations in a wide range of environments for the purpose of providing reasonable assurance that the mission and objectives of an organization will be achieved. This purpose includes the reduction of risk associated with fraud as well as a safeguard of resources against loss due to waste, abuse, mismanagement, or errors. Internal control provides a check and balance system over operations, promoting operational effectiveness and efficiency. A system sufficient of internal control produces reliable financial and management data; ensures accuracy and timeliness in reporting; and promotes compliance with the laws.”

There are five key components of Internal Control as well as guiding principles within each component.

### ● CONTROL ENVIRONMENT

- Control environment is the foundation for all other components of internal control, providing discipline and structure. The School Board of Trustees leads by example in the area of integrity and ethical values and extends this standard to all employees.
  - **Principle 1** - The oversight body and management demonstrate a commitment to integrity and ethical values.
  - **Principle 2** - The oversight body oversees the entity’s internal control system.
  - **Principle 3** - Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision’s objectives.
  - **Principle 4** - Management demonstrates a commitment to attract, develop and retain competent individuals.
  - **Principle 5** - Management evaluates performance and holds individuals accountable for their internal control responsibilities.

### ● RISK ASSESSMENT

- Risk is the possibility that an event may occur and adversely affect the achievement of Corporation goals. Risk Assessment is the process used to identify and assess both internal and external risks and how the Corporation can establish risk tolerances.
  - **Principle 6** - Management defines objectives clearly to enable the identification of risks and defines risk tolerances.
  - **Principle 7** - Management identifies, analyzes, and responds to risk related to achieving the defined objectives.

- **Principle 8** - Management considers the potential for fraud when identifying, analyzing, and responding to risks.
- **Principle 9** - Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

## ● CONTROL ACTIVITIES

- Corporation policies are established and the procedures developed in order to be in conformance with these policies. An integral part of control activities is segregation of duties. Separating the ability to record, authorize, and approve the transactions along with the handling of the related asset reduces the risk of error or fraudulent actions.
  - **Principle 10** - Management designs control activities to achieve objectives and respond to risks.
  - **Principle 11** - Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.
  - **Principle 12** - Management implements control activities through policies.

## ● INFORMATION AND COMMUNICATION

- Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information to organizational stakeholders both internally (employees, parents, students) and externally (taxpayers, vendors, other business entities).
  - **Principle 13** - Management uses quality information to achieve the Corporation's objectives.
  - **Principle 14** - Management internally communicates the necessary quality information to achieve the Corporation's objectives.
  - **Principle 15** - Management externally communicates the necessary quality information to achieve the Corporation's objectives.

## ● MONITORING ACTIVITIES

- Evaluations are used to determine whether each of the five components of internal control is present and functioning.
  - **Principle 16** - Management establishes and operates monitoring activities to monitor the internal control system and evaluate results.
  - **Principle 17** - Management remediates identified internal control deficiencies on a timely basis.

## LIMITATIONS OF INTERNAL CONTROL

Internal Control does not give absolute assurance about the Corporation's achievement of its goals. Internal control can only provide reasonable assurance. Breakdowns in the internal control structure can occur due to a simple error or mistake. Faulty judgements that can be made at any level

can also lead to breakdown in the internal control structure. Controls can also be circumvented by collusion.

## **INTERNAL CONTROL STRUCTURE**

The internal control structure within the Tippecanoe School Corporation consists of policies and procedures established to provide reasonable assurance that the Corporation's objectives will be achieved. Internal control is a process that is affected by people, both internally and externally. It is not simply the manual and the forms, but the people at every level within the Corporation.

Internal administrative controls provide for the operation efficiency and adherence to prescribed policies throughout the Corporation. Internal accounting controls are those directly relating to the dependability of accounting records and financial reporting. Internal control structure for financial reporting is comprised of the control environment, the accounting system, control procedures, and internal control systems. This internal control structure will ensure that the five key components are met.

## **CONTROL ENVIRONMENT**

The School Board of Trustees for the Tippecanoe School Corporation has set forth policies that outline the objectives on which the School Board of Trustees has agreed for the operation, control, and management of the school district. The Chief Financial Officer is responsible for establishing an internal control structure that will be reviewed at least annually for changes that may affect internal control.

The control environment encompasses the collective efforts of various factors on establishing, enhancing, or mitigating the effectiveness of specific policies or procedures. The control environment includes such factors as management's philosophy and operational style including but not limited to:

- The Corporation's organizational structure;
- The functioning of the School Board of Trustees;
- Methods of assigning authority and responsibility;
- Management's control methods for monitoring and following up on performance;
- Personnel policies and procedures; and
- Various external influences that affect the Corporation's operations and practices.

## **ACCOUNTING SYSTEM**

The accounting system encompasses the methods and records established to identify, assemble, analyze, classify, record, and report the Corporation's transactions and to maintain accountability for the related assets and liabilities. An effective accounting system gives appropriate consideration to establishing methods and records that will:

- Identify and record all valid transactions;
- Describe on a timely basis the transactions in sufficient detail to permit proper classification of transactions for financial reporting;
- Measure the value of transactions in a manner that permits recording the proper monetary value in the financial statements;
- Determine the time period in which transactions occurred to permit recording of transactions in the proper accounting period; and

- Present properly the transactions and related disclosures in the financial statements.

Current accounting system software providers:

Financial, Payroll, and Extra Curricular Accounting -	Software Systems, Inc. 432 S. Emerson Avenue, Suite 200 Greenwood, IN 46143 (317) 783-5373; (800) 506-3262
Timekeeping System -	Kronos Saashr, Inc. 900 Chelmsford Street Lowell, MA 01851 (800) 225-1561
Absence Management/Substitute Calling System -	Red Rover Technologies, LLC 559 W Uwchlan Avenue; Suite 200 Exton, PA 19341 (866) 258-3217
Human Resources Management System -	Kronos Saashr, Inc. 900 Chelmsford Street Lowell, MA 01851 (800) 225-1561
Benefits Management System -	Kronos Saashr, Inc. 900 Chelmsford Street Lowell, MA 01851 (800) 225-1561
Textbook Payment System -	Rycor Software 4960 S. Gilbert Road; Suite 1-267 Chandler, AZ 85249 (800) 310-3660
Food Nutrition Point of Sale System -	Heartland Payment Systems Nutrikids 787 Elmgrove Road Building 1 Rochester, NY 14624
Student Information System -	PowerSchool 150 Parkshore Dr. Folsom, CA 95630 (877) 873-1550
Inventory/Asset Tracking System -	Incident IIQ, LLC 750 Glenwood Ave SE; Suite 320 Atlanta, GA 30316

Buckland and Associates LLC  
19205 Amber Way  
Noblesville, IN 46060

Property/Casualty Insurance Services -

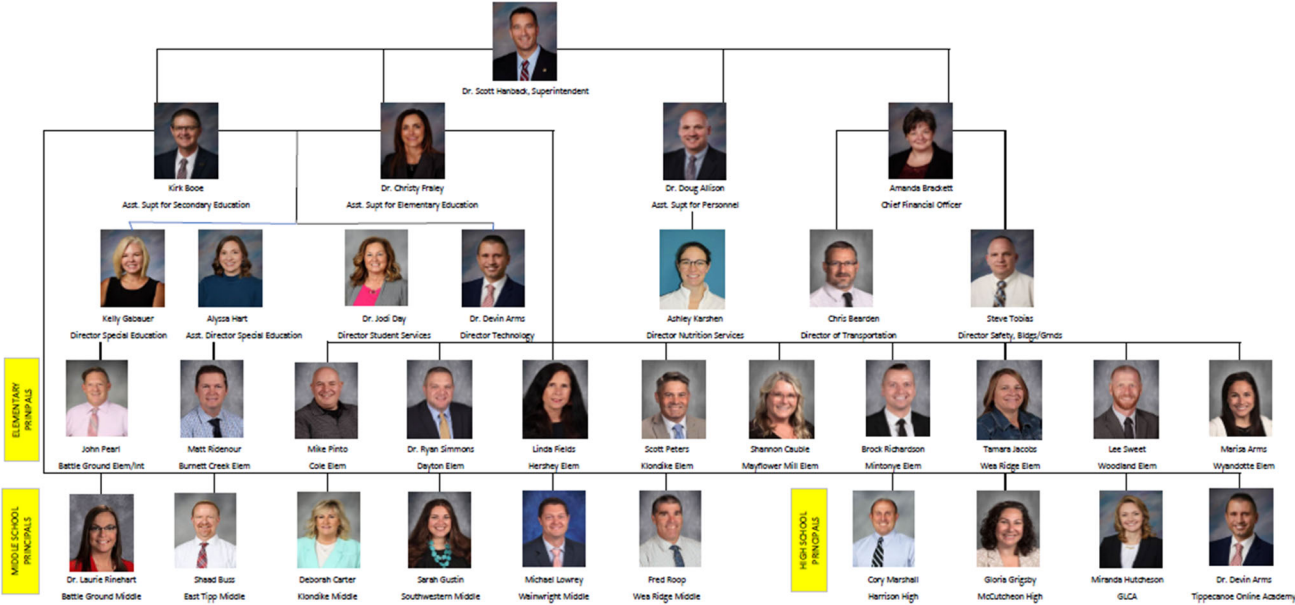
Liberty Mutual Insurance  
175 Berkeley Street  
Boston, MA 02116

Agent: The Mitchell Agency  
2800 Ferry Street  
Lafayette, IN 47904  
(765) 742-1135

## **RISK ASSESSMENT**

The School Board of Trustees for the Tippecanoe School Corporation has assessed risk through Board Policy, strategic planning documents, and established practices and procedures. Job descriptions are in place for all positions and the corresponding evaluation instrument is utilized annually. Job assignments and the segregation of duties are examined at the building level and control procedures are tested on an on-going basis. If controls are not working properly, appropriate measures are taken to ensure compliance. The cost/benefit of the controls are taken into account when analyzing and reviewing measures.

### ORGANIZATIONAL CHART



### JOB DESCRIPTIONS

See the Personnel office for job descriptions. The Personnel office keeps current job descriptions for administrative, teaching, support staff, and lay coach positions.

---

## REVENUE AND CASH MANAGEMENT

---

### BANKING INSTITUTIONS

First Merchants Bank  
250 Main Street  
Lafayette, IN 47901  
(866) 833-0050

Huntington National Bank  
45 N Pennsylvania Street  
Indianapolis, IN 46204  
(317) 269-4889

Regions Bank  
One Indiana Square  
Indianapolis, IN 46204  
(765) 476-8383

### CASH MANAGEMENT

#### CASH RECEIPTS/DEPOSIT PROCEDURES

*School Registration* – Curricular material fees are collected by the Corporation Extracurricular Treasurer during the registration process each fall. Each guardian has a unique login to be able to access the Parent Portal to view and pay any outstanding fees. Families are able to utilize the online payment system in order to pay curricular material fees and other fees (lost books, damages, etc.) using an electronic method (credit card/ACH. Families are also able to pay with cash, check, or money orders at each of the schools. Receipts are given for all cash and checks received. Receipts are electronically provided for online payments. At the close of each day, collected money is counted and put in a locked safe. Funds are deposited into TSC's district operating account at least weekly or more often if deposits total more than \$500. The Extracurricular Treasurer balances each deposit and matches the receipts to student information system reports that correspond to student accounts. The Curricular Material Specialist verifies each deposit and balances the reports to the system reports on a daily basis as a check and balance procedure. The daily receipt is then submitted to the Business Office Executive Secretary for receipting into the financial management system. The Deputy Treasurer balances the bank reconciliation making sure to verify each deposit.

A list of students and the amount that was paid for each student is updated when fees are paid. Fees paid online will be posted the next day. Student statements are electronically sent at least three times prior to a final statement being emailed to guardian accounts of file. Students that still have outstanding fees at the end of each semester will be sent to the district's contracted collection vendor who will start the collection process. Students that are eligible for free and reduced lunches will not be responsible for outstanding curricular material fees. These students, however, are responsible for lost books/equipment, damages to books/equipment, or other fees that are not directly related to curricular material fees.

*Lunch Money* – Student lunch, breakfast, and ala carte fees may be paid electronically using the online student food nutrition portal. Each student’s guardian has an individual user id and password to login to his/her child’s account. Guardians are able to access account balances, transaction history, as well as make online payments. Cash, checks, or money orders are also accepted at the building.

Electronic payments are posted to each student’s account at a minimum of one time daily.

*Funds received in the office of the school buildings* are counted by the school extracurricular treasurer. The treasurer totals the cash and checks, completes the deposit slip, places the cash, checks, and three-part deposit slip along with an adding machine tape documenting the deposit into a secure bag (lock zipper bag/plastic secure bank bag). This deposit is then taken to the bank by the building treasurer or district courier. If a courier is used, a log will be maintained showing that the deposit was signed out by the treasurer and turned over to the courier for deposit. The courier drives a district vehicle that has a built-in safe within the vehicle. The courier is covered under a surety bond. All positional bonds are effective July 1 and continue through June 30. Bonds are approved by the School Board of Trustees each summer.

The courier will leave deposits with the bank and pick up receipts from the prior day. The courier will complete a log for the bank to ensure tracking of chain of custody. If the treasurer takes the deposit to the bank, he/she will wait for the teller to make the deposit and provide a bank receipt as well as a copy of the deposit slip. The receipts will be maintained with the bank reconciliation records.

*Funds received in the Administrative Office* - all cash or checks received at the administrative office are given to the Deputy Treasurer. A receipt is given for all funds received. The cash or checks are placed in a locked safe until the Deputy Treasurer or district courier is able to make a deposit. Deposits are made at least weekly or more often if monies total or exceed \$500.

Checks received by the Deputy Treasurer are electronically scanned by the Payroll Secretaries and submitted to the bank. All cash is counted and a deposit slip is prepared and placed in a sealed bank bag for pick up by the district courier. The Executive Secretary in the Business Office receipts the deposits into the financial accounting system. The reports generated by the financial accounting system are then balanced back to the daily deposits by the Deputy Treasurer. All bank receipts are maintained with the bank reconciliation.

Returned checks received from the bank are reviewed and tracked by the Chief Financial Officer or Deputy Treasurer. The Chief Financial Officer will provide the payer an opportunity to make proper payment or to arrange a satisfactory payment schedule. If the payment schedule is not adhered to, or the monies do not appear collectible, the Chief Financial Officer is authorized to remove the related fee from the Corporation’s Accounts Receivable and take appropriate action. If collection efforts are unsuccessful and further efforts are unlikely to succeed, the account may be forwarded to a collection agency for further action (TSC Board Policy 6151 - Bad Checks and Uncollectable Debts, adopted June 11, 2014).

## **CASH MANAGEMENT AND INVESTMENTS**

The District maintains all corporation level accounts with one bank, chosen through a bid process. School extracurricular accounts are maintained with the same banking institution that the district utilizes. These accounts were chosen based on the same bid process as the district level accounts. Banking services

are reviewed every quarter with banking representatives, Chief Financial Officer, and Deputy Treasurer. The Chief Financial Officer will review banking services and decide if a Request for Proposal is needed to bid new services. The Treasurer verifies annually that the funds are properly collateralized and adhere to IC 5-13 guidelines.

## **PETTY CASH**

Petty cash funds are prohibited and are not maintained in any school building.

## **CASH CHANGE DRAWERS**

Each school is able to maintain a cash change drawer to retain the ability to provide change for athletic and other school sponsored events. Access is restricted and limited to the extracurricular treasurer or his/her designee. The cash change drawers are reconciled daily. The cash change drawer reconciliation form is used to document the balance in the drawer. The extracurricular treasurer signs this form, and the building principal reviews and approves this form. The form is retained at the school building and submitted to the Administrative office at the end of the school year when the cash change drawer is redeposited into the bank account.

Internal audits are conducted randomly to verify that all cash change drawer funds are accounted for in all the buildings.

## **REVENUE/RECEIVABLES**

The majority of revenue to the district is received from governmental sources. These revenues are monitored on an ongoing basis utilizing the Banking secured websites. The Deputy Treasurer prepares deposit receipts and the Executive Secretary for the Business Office records the deposit in the financial accounting system.

The Indiana Department of Education and the Tippecanoe County Treasurer transfer funds to the Tippecanoe School Corporation electronically, eliminating any delay in the deposit process. Other entities may be approved to transfer funds into the Corporation account electronically on a one-time basis that is approved by the Chief Financial Officer.

The Corporation utilizes a cash basis of accounting and does not record accounts receivable but recognizes revenue as it is received.

Bank statements are sent from the bank directly to the school or administrative office. Bank statements may also be accessed using the bank secure online system. The Extracurricular treasurer prepares the reconciliation monthly for his/her school. Principals shall review and approve the monthly reconciliation. The Deputy Treasurer prepares the bank reconciliation for the Corporation accounts. The Chief Financial Officer reviews and approves the monthly reconciliation for the Corporation accounts. Internal audits will be conducted randomly throughout the year by the Chief Financial Officer or Deputy Treasurer for school level ECA accounts.

## **REFUNDS**

Refunds for corporation funds will be issued through the Business Office in the same manner as it was collected (check/credit card). Refunds will be issued only for credit balances on a student account. Refunds shall comply with applicable board policy, administrative guidelines, and program specific procedures, where guidance exists. Fees designated as non-refundable shall not be refunded.

A refund may be issued when a student withdraws, transfers, or graduates with a remaining credit balance. A refund may also be issued with a fee was overpaid or the activity is cancelled or not provided, subject to any non-refundable cost commitments.

Refunds may be subject to minimum balance thresholds as established by the Corporation. Credit balances below the established minimum may remain on account unless a refund is specifically requested by the guardian. Credit balances above the established minimum will be provided a refund at the end of the school year. Parents will be notified of any credit balances. Parents may also request that credit balances be applied to other student's accounts within the same family or donate the credit balance to a program designated within the school/corporation.

A refund request must include: payer name, student/department (if applicable), amount, reason for refund, date/receipt reference or system transaction reference, and the fund/account to be charged. Building-level requests should be approved by the Principal/Director; Business Office review/approval should occur prior to issuance. Refunds are recorded in the financial system using the appropriate refund process. Supporting documentation must be retained with the refund packet that would include but not be limited to the proof of payment, credit balance reports, and correspondence.

---

## **PURCHASING AND EXPENDITURES**

---

### **VENDOR APPROVALS**

All vendors will be required to complete an application to become an approved vendor of the Tippecanoe School Corporation. The vendor application process must be completed annually. The vendor application includes an updated contact information sheet, IRS W-9, Signed certifications that include suspension/debarment and e-verification information. The vendor application is located on the TSC website accessible under the Business Department. A separate vendor application for contractors is required for construction projects.

### **PURCHASE ORDERS**

A purchase order is required for all purchases. In order to receive a purchase order, the purchaser must submit a requisition through the financial accounting system and upload any supporting documentation. The requisition must show the name and address of the vendor, full description of the item(s) purchased,

and the accounting codes that will be used when payment is made. A quote is required to be uploaded into the financial management system if the full description of the item(s) is not listed on the requisition. The overseeing Administrator must approve all requisitions prior to being electronically submitted to the Chief Financial Officer or Deputy Treasurer for final approval before a purchase order is created.

Purchase orders will be electronically submitted to vendors with email accounts on file. If a paper copy is requested, a hard copy will be mailed to the vendor. Accounts payable vouchers will be retained in the Business Office, a receiving copy and a copy of the purchase order will be sent to the purchaser. Once the item(s) are received or service(s) rendered, the purchaser will electronically sign the purchase order and submit any supporting documentation not limited to receipts and packing slips to the Business Office. All documentation will be retained in the financial management system and kept as a digital copy. The Secretary will then prepare payment for the vendor once an original invoice is received. A copy of the invoice will also be retained in the financial management system to be kept digitally.

Recurring expenses and/or blanket purchases do not require approval for payment. These items would include utility billings and monthly contracts such as trash service, internet services, fuel purchases, and other purchased services that have been approved by the Chief Financial Officer and authorized for payment by the School Board. Voucher Register will include all expenditures and will be presented, reviewed, and approved by the School Board monthly.

## **ACCOUNTS PAYABLE AND CASH DISBURSEMENTS**

The Tippecanoe School Corporation utilizes a cash basis of accounting and does not record accounts payable, but recognizes expenditures when payment is made. However, purchase orders will be recorded and recognized as encumbrances.

The annual budget governs the expenditures and obligations of all funds of the district. The Accounts Payable Specialist and/or Deputy Treasurer pays, by check, or if required electronic ACH/Wire Transfer, all items that are authorized and approved for payment. The Payroll Manager pays, by check, or if required electronic ACH/Wire Transfer benefit payments that are calculated through the payroll process. The Deputy Treasurer reviews payroll expenditures and will release any ACH/Wire transfers for payment.

Indiana Code 5-22 for public purchasing will be adhered to for all purchases. If the purchase is over \$5,000 and under \$150,000 supplies may be purchased after three quotes are obtained. The lowest quote shall be the vendor that is used for the purchase unless otherwise approved by the Chief Financial Officer due to extenuating circumstances. For purchases larger than \$150,000 competitive bidding must be completed. Competitive bidding must be completed at the corporation level and approved by the school board. All quotes and bids will be retained for auditing purposes.

The corporation and/or extra-curricular accounts may also participate in cooperative purchasing bid arrangements. If a cooperative purchasing bid arrangement is utilized, it is the responsibility of the Chief Financial Officer to verify that Indiana Code bidding processes were adhered to by the Purchasing Cooperative. Exceptions to the public purchasing law are for services and/or public works projects. Service agreements do not have to be awarded through the bid process. Public Works projects in excess of \$300,000 shall also be competitively bid per Indiana Code 5-22.

All competitive bids must be sealed by the bidder and are opened by the Director of the purchasing department or designee and the results are announced. Public notice for each bid is given at least 10 days before the bid date in the local designated newspapers. The local newspapers are chosen by the School Board of Trustees each year at the organizational meeting held in January. In addition, all public notices are published on TSC's website under the Business Department.

## CASH DISBURSEMENTS

- Invoices must be approved for payment by the District Level or Building Level Administrator managing the funds and is indicated by their electronic signature in the financial management system.
- Invoices ready for payment are sent to the Accounts Payable Specialist.
  - Invoices are checked to make sure that they have not been paid. The financial account system will also alert the specialist if an invoice has already been paid.
  - If statements are received, they are used to verify payment of invoices, not to generate payments. **Only itemized invoices will be used to generate payment to a vendor.**
  - Invoices, purchase orders, and other supporting documentation are retained in the financial management system digitally..
  - When ready to be paid, invoices are entered into the financial accounting system, reports are ran and verified for accuracy, and then checks are printed.
  - The Chief Financial Officer and Deputy Treasurer audit invoices. Changes are made if necessary.
  - Checks are verified against the Accounts Payable register and reviewed by the Deputy Treasurer and then mailed by the Administrative Office Receptionist. Invoices are retained with all other documentation related to the purchase creating a digital claim packet. Electronic documentation will be housed within the financial management system – in the respective claim file.
  - Other employees in the Business Office are cross-trained to ensure better fiscal control.

## INTERNAL AUDIT

The Chief Financial Officer or designee reviews all invoices, and key points are examined:

- Verify the payee matches the invoice name
- Verify the account number is keyed as coded
- Verify the account number is correct
- Verify the amount of the check is the same as the amount on the invoice
- Verify the invoice is not a duplicate and paid previously.
- Look for discrepancies or irregularities.
- Staple the invoice and any supporting documentation to the check copy, initial the check copy, and submit to the School Board of Trustees for review and approval of the Accounts Payable Voucher at the monthly board meeting.
- Claim packets are readily available for review by School Board members when requested.

## **CHECK SIGNING AUTHORITY PROCEDURES**

All checks signed by the Chief Financial Officer either hand-signed, or digital signature stamp. If for some reason, the Chief Financial officer will be away and unavailable, the Deputy Treasurer may sign in the Chief Financial Officer's absence. The Deputy Treasurer will inform the Chief Financial Officer any time he/she signed a check.

All checks issued for extracurricular accounts must be signed by both the Treasurer as well as a building Administrator. Elementary, and Middle School extra-curricular accounts shall only be hand-signed. A signature stamp may not be used. The high school checks may be hand-signed, or use an approved digital stamp. In the absence of a second signatory, the Chief Financial Officer may sign an extracurricular check with either the building treasurer or administrator.

## **HUMAN RESOURCES AND PAYROLL**

### **HUMAN RESOURCES**

The Tippecanoe School Corporation follows the guidelines set forth in the Agreements between the School Board of Trustees and the Tippecanoe Education Association regarding the posting of all teaching positions within the Corporation. In addition, the Human Resources department adheres to the hiring and placement guidelines as outlined in the Support Staff Wage and Benefits Manual. All administrative staff is placed according to the administrative contract calculation. The Tippecanoe School Corporation also follows the established and codified personnel policies regarding recruitment and hiring, required documents, and staff ethics.

Job descriptions and evaluation instruments are in place for all personnel positions. Kronos Saashr, Inc is utilized for job postings and electronic job applications. In addition, Safe Hiring Solutions conducts all background checks. Background checks are then stored within Kronos Saashr, Inc, as well as form processing for new hires.

All hiring is approved by the School Board of Trustees on a monthly basis.

### **PAYROLL**

The Tippecanoe School Corporation distributes payroll expenditures payable on the 5th and the 20<sup>th</sup> of each month or if the 5th or the 20th fall on a non-business day, payroll will be payable the business day immediately preceding the 5th or 20th.

Administrators receive a contract that is either annual or multiple year. The defined contract amount will be spread evenly over 24 payments.

Teachers will receive a contract according to the agreement between the School Board of Trustees and the Tiptecanoe Education Association. The defined contract amount may be spread evenly over 20 payments or 24 payments beginning with the pay period that falls within the first day worked. Teachers have the option to change the number of distribution payments prior to the start of every new school year. After the school year has started, the teacher cannot change the number of payments chosen.

Exempt classified support staff will receive an annual salary to be evenly distributed over 20 or 24 payments beginning on with the pay period that falls within the first day worked.

Non-exempt classified support staff will utilize a time clock (Kronos Saashr, Inc) to track hours worked. Hours will be paid according to the pay period worked. The pay date of the 5<sup>th</sup> will reflect time worked and absences from the 10<sup>th</sup>-24<sup>th</sup> of the preceding month. The pay date of the 20<sup>th</sup> will reflect time worked and absences from the 25<sup>th</sup> of the preceding month to the 9<sup>th</sup> of the current month. Any overtime or extra time must be authorized in advance by the Building Principal or Director. Overtime will be calculated using all paid hours at a blended overtime rate as recommended by the US Department of Labor.

All employees are required to use Red Rover's Absence Management system to record all sick, personal, vacation, family illness, jury duty, bereavement, staff development or other days in which he/she does not report to work. Vacancies created for certain positions that require substitutes will automatically generate an opening for substitute personnel. Approved substitutes have access to the absence management system and sign up electronically to fill the substitute position. All this information generates daily, weekly, and monthly reports for Administrative Office personnel.

The Payroll department will balance absence management reports to Kronos Saashr, Inc's time clock reports to ensure accuracy of absence reporting and substitute payments. The Payroll department will compare Time & Attendance reports to scheduled hours worked to check for discrepancies in pay. Any overtime pay and/or extra pay will be reviewed for approvals and calculated for payment using the US Department of Labor's Blended Overtime rate calculation.

All employees are required to receive their payroll checks in the form of direct deposit. Pay advices will be available electronically through the Corporation's Payroll Portal. The Payroll Portal is a secured data warehouse in which each employee has a unique user id and password. All documents contained within the payroll portal have an additional password protection.

The Deputy Treasurer/Payroll Manager reviews all payroll adjustments prior to payment. Further information regarding the payroll process is contained in the Timekeeping Procedures Manual located on the TSC Website under the Business Department.

## **TRAVEL AND CONFERENCES**

### **AUTHORIZATION FOR TRAVEL**

Authorization for travel is made on the Staff Development Request Form, which outlines conference/workshop descriptions, dates, and rationale for attending the conference, as well as estimated

expenses. This form is forwarded to the Building Level or District Level Administrator for approval. If approved at the building level, it will then be forwarded to the Assistant Superintendent for Elementary or Secondary Education for approval. A purchase order must be created prior to the employee registering for the conference.

- The School Extra-Curricular Treasurer or paying Department secretary will input a requisition into the financial management system including the approved staff development form. The Building Level or District Level Administrator will approve the requisition. Once the Chief Financial Officer approves the requisition, a purchase order will be created.
- The employee or secretary can register for the workshop once the purchase order is obtained. The purchase order number should be provided with the registration to ensure the invoice number contains proper and complete documentation.
- If a substitute is needed, the teacher should submit an absence request for staff development in Red Rover's Absence Management system. The teacher shall then list the staff development being attended in the notes section along with the funding source.
- If lodging is needed, a requisition made out to BMO must be created. The requisition must go through the approval process and once the purchase order is created, a district credit card will be released for reservation of lodging. Employees must request a payment authorization form from the hotel. The form must be completed by the employee and approved by the Chief Financial Officer or Deputy Treasurer. The Business Officer will release the credit card number to the hotel for reservation and payment of lodging. Only room, applicable taxes, and parking will be allowed to be charged to the credit card. The employee must submit to the Business Office immediately following the conference an itemized hotel statement. If the employee does not submit an itemized statement, he/she will be responsible for reimbursing the Corporation for all lodging expenses. Any expenses not pre-approved will be the responsibility of the employee. If multiple employees are attending the same conference, employees of the same gender may be required to share a room. A listing of all individuals staying in the room must accompany any itemized receipts. If an employee does not share a room and should have, he/she will be responsible for 50% of the cost of the lodging. Any voluntary room upgrades will also be the responsibility of the employee.
- If flight arrangements are needed, a requisition is to be made out to BMO. The requisition must go through the approval process and once the purchase order is created, a district credit card will be released for reservation of flights. Only Executive Level Secretaries and/or Secretaries to Directors, Directors, Assistant Superintendents, Superintendent, or Chief Financial Officer may use a corporation credit card for flight reservations. Employees cannot make their own flight reservations. Flights will be selected based upon the least expensive flight. The Corporation will not make flight reservations for family members, non-employees, or anyone not approved for staff development. If an employee chooses to drive instead of fly, the employee will only be reimbursed up to the cost of the flight. Any lodging that is required due to driving will not be reimbursed/paid by the Corporation. In the instance an employee chooses not to take the flights arranged, the corporation will reimburse the employee up to the cost of the flight that could have been arranged.
- Mileage will be reimbursed for travel during the work day if the employee starts the day at his/her main location and ends in his/her main location. Commuting mileage will not be reimbursed. Commuting mileage occurs if the employee is traveling to/from his/her home to the workshop location. If an employee travels out of county, mileage for travel to/from the workshop will be reimbursed for commuting. Travel within the county, commuting mileage will not be reimbursed. The approved mileage reimbursement procedures must be followed in order to receive

reimbursement. All mileage will be reimbursed through the payroll process and be paid on the next available pay date. Mileage reimbursements are not taxable.

- Employees may be reimbursed up to a maximum of \$35 for food expenses. If the workshop includes meals, reimbursements for food will not be available. In order to be reimbursed, itemized receipts must be submitted immediately following the conference. Receipts should not include alcohol or food for others. Receipts must include date and time. Credit card receipts are not considered proper documentation, unless it includes itemization of meals. Employees must be away from home for at least 24 hours. Prorated meal reimbursement may occur if meals are provided by the event sponsor, partial conference day, or travel days.
  - Breakfast - maximum reimbursement - \$10                      Occurring through 10:00 am
  - Lunch - maximum reimbursement - \$10                              Between 10:00 am - 5:00 pm
  - Dinner - maximum reimbursement - \$15                              Occurring after 5:00 pm

Employees will only be allowed a reimbursement if he/she is at the workshop during these meals. Breakfast will not be reimbursed on the morning of travel. Dinner will not be reimbursed on day of return. Tips must be reasonable and should not exceed 20% of the total of the bill prior to sales tax.

## **EXPENSE REPORTS**

Expense report preparation and reimbursement - immediately after the conference, or within thirty days, the employee will complete the staff development completion form, detailing the actual expenses incurred, and provide itemized receipts to document the reimbursements. The completed form is then submitted to the Assistant Superintendent of Elementary or Secondary Education for review and approval of payment. Reimbursement will be made with the next available payroll date. Mileage reimbursements are paid on the per mile rate in effect at the time of travel. TSC reimburses at the IRS approved mileage rate. A completed approved mileage form must be turned in to be reimbursed.

- The maximum meal allowance is \$35 per day.
- No reimbursements will be made for entertainment expenses or for alcoholic beverages.
- Receipts must be detailed, showing the items purchased, not a summary receipt only showing the amount paid. Summary receipts will not be accepted for reimbursement. Individuals dining must be listed on receipt as well as purpose of travel.
- All reimbursements for employees will be made through the payroll system. All reimbursements are non-taxable and will be credited on the next pay period.

## **NON-STAFF DEVELOPMENT MILEAGE**

Employees that incur mileage, outside of staff development, for day-to-day travel for meetings, to and from buildings, and/or local retail outlets will be reimbursed at the going Internal Revenue Service mileage rate. Mileage will not be reimbursed for commuting. All reimbursements for employees will be made through the payroll system. All reimbursements are non-taxable and will be credited on the next pay period. For mileage incurred between Jan. 1st - Jun. 30th, employees shall submit mileage forms no later

than July 31st. For mileage incurred between Jul. 1st - Dec. 31st, employees shall submit mileage forms no later than Jan. 31st. Mileage forms submitted after these ranges may not be honored.

## CREDIT CARDS

A corporate credit card is issued to the Superintendent, Chief Financial Officer, and Assistant Superintendents. The Business Office maintains credit cards secured in a locked safe. Credit cards may be checked out for purchases after a purchase order has been issued. The purchase order must be presented before the card is able to be checked out. Each high school has credit cards that are maintained in the locked safe. Use of the high school cards must accompany a purchase order and will then be checked out to the user by the high school extracurricular treasurer.

- These credit cards are for Corporation business only. No personal charges are allowed on these cards.
- Any charges on the Corporation credit card that exceed the purchase order may not be considered for payment. In such cases, the employee will be responsible for reimbursing the Tippecanoe School Corporation for the excessive costs.
- Each employee that checks out the card is personally responsible for the security and safe-keeping of the credit card. Any fraudulent charges to an unreported lost/stolen card will be the responsibility of the employee that checked out the card.
- All credit card receipts must be retained to document the charges that will appear on the monthly statement. Notations should be made on the receipts to clarify any charges that are not self-explanatory, or to designate a certain program designation for bill payment.
- When the statements are received, all charges are reconciled to receipts and purchase orders. Users may be responsible for contacting vendors for any discrepancies between statement amounts and receipt amounts. Users will be required to reimburse the district if proper documentation is not submitted for payments.
- Employees may be responsible for reimbursing the district for sales tax if the Indiana State Sales Tax form ST-105 is not used. The ST-105 will be provided at the time of card checkout.

---

## FIXED ASSETS

Any long-term asset meeting the capitalization threshold of \$10,000 will be capitalized and depreciated using straight line depreciation for a period of 10 years for equipment, 50 years for buildings, and 20 years for land improvements.

Monthly, the Accounts Payable Specialist will submit all invoices to the fixed asset inventory vendor for update of the Corporation fixed asset listing. Inventory tags, if required, will be assigned by the Administrator making the purchase. Identification tags are required if the item is purchased using federal grant program monies, technology related, or over the district capitalization threshold. Each federal program will have their own color and number range assigned for their respective tags.

Annually, the Corporation conducts a comprehensive inventory of all assets. Forms are printed showing all assets in each building and room within the district. Each year this inventory is checked by building personnel to verify asset placing. Any new assets can be added to the list, and any asset moved to another room within the Corporation is documented on the inventory listing. The fixed asset inventory vendor will maintain a current listing of all fixed assets for insurance and state reporting requirements.

All assets are disposed of in accordance with Board Policy 7310. Numbered asset control stickers (tags) are removed from the item and returned to the Business Office to be removed from the inventory listing. Disposal methods may include sale to the highest bidder (e.g., auction), transfer, donation, or proper waste disposal. Federally-funded property and supplies must be disposed of in compliance with applicable federal requirements, as referenced in Policy 7310.

---

## **STUDENT SERVICES**

---

### **STUDENT TRANSPORTATION**

The Tippecanoe School Corporation maintains a fleet of buses and vehicles employing bus drivers, mechanics, and monitors. A personnel manual is maintained and approved by the School Board of Trustees annually for pay, procedures, and other transportation issues.

The Chief Financial Officer maintains documentation to support and account for information paid for student transportation including pay records, mileage, and other allocated expenses.

### **NUTRITION SERVICES**

The Tippecanoe School Corporation follows the Indiana Department of Education established guidelines for processing applications for free and reduced meals. The Director of Food Nutrition oversees this program. The Tippecanoe School Corporation may also participate in the summer feeding programs. All accounting procedures will follow all federal and state regulations for purchasing, receipting, and reporting.

An Annual Financial Report will be completed by the Chief Financial Officer or designee. All supporting financial documentation will be reviewed by the Nutrition Services Director prior to submission.

### **EXTRA CURRICULAR ACCOUNTS**

Extracurricular accounts are monitored at the building level by the Building Principal and Extracurricular Treasurer for authorized clubs and activities. Each building has different sources and uses for their activity funds, but all follow the same processes to control and verify their use.

Each deposit and disbursement into an extracurricular fund is recorded and balanced monthly. The Extracurricular Treasurer prepares monthly reports showing fund balances at the end of each month. This report is sent to the building principal for verification and review of reconciliation. Any discrepancies are researched and corrected if necessary. The monthly reconciliation is then sent to the Chief Financial Officer for review. The Chief Financial Officer or designee audits on a random basis the monthly reconciliation. Annually, the Deputy Treasurer will prepare the Extra-Curricular Risk Audit Report for each Extra-Curricular account. Each building treasurer and principal review and sign the certification form. Prior to submission, the Chief Financial Officer will review the report and submit the final report. This report is uploaded into Indiana's transparency website, the Department of Local Government and Finance's Gateway.

On a monthly basis, it is the responsibility of the extra-curricular treasurer to upload the required financial documentation into the transparency website.

---

## **STUDENT RELATED DATA**

---

### **ATTENDANCE**

Attendance is checked at each building in the morning and in the afternoon, and posted in the PowerSchool program. Absence slips are compared to the sign-in/sign-out sheets to double check for accuracy. The PowerSchool Messenger system program is utilized to contact parents who do not call and/or have a digital check-in to report a student absence.

Daily membership counts are conducted in October and February. These counts are used for state funding. Enrollment reports are prepared by the technology office and sent to Principals for verification. Reports are returned to the Business Office to keep for auditing purposes. The final report is signed and approved by both the Superintendent and the Chief Financial Officer utilizing the Indiana Data Exchange system.

Student counts for other programs such as the Career-Tech and alternative education are conducted as well. These reports are prepared by the corresponding Director and reviewed and approved by the Superintendent and Chief Financial Officer prior to submission.

---

## **DONATIONS**

---

Board Policy 7230 governs gifts, grants, and bequests. The School Board approves acceptance of gifts, grants, and bequests, and acceptance is subject to conditions and criteria outlined in the policy.

All grants and donations must be reviewed and coordinated with the Business Office and approved consistent with Board Policy 7230. Administrators should coordinate with the Chief Financial Officer to ensure proper setup, compliance requirements, and reporting are established prior to spending.

The Business Office will house any donations at the district level based upon the following criteria:

- The total donation amount is greater than or equal to \$2,000.
- The donation contains staff development regardless of the total grant award amount.
- The donation contains equipment purchases regardless of the total grant award amount.
- The donation spans multiple buildings or has a district-wide purpose.
- All grant awards and scholarships will be housed at the district level with the exception of the Greater Lafayette Public Schools Foundation grants, which may be housed in the respective school's extracurricular account.

Each month, the Chief Financial Officer and the Deputy Treasurer reviews financial reports showing revenues and expenditures for that month, as well as year-to-date totals and the approved budget amount from the donating entity/individual. These reports are a snapshot of the grant and are used by Administrators to monitor each grant.

A donation report will be provided to the Board of School Trustees semi-annually for review.

---

## **NUTRITION SERVICES DONATION**

---

The Business Office will work in conjunction with other corporation departments in the application and monitoring of donations to assist in payment of unpaid lunch balances for students. All donations will be housed within the Business Office in separate Nutrition Services Donation Funds. Each school will have an individual fund established in order to track and monitor donations that are school specific. Any donations that are not school specific will be receipted into a district Nutrition Services Donation Fund.

After the close of each month, the Director of Nutrition Services will provide to the Business Office a listing of all

student accounts that have a balance of four or more charged meals. If there is sufficient balance in the donation fund to apply to ALL accounts, the Business Office will then issue a check to be deposited into the Nutrition Services Lunch Fund to assist in payment of unpaid balances. If there is not sufficient balance in the donation fund, unpaid balances will continue to roll into the next month. Any unpaid balances at the end of the year

will be forwarded onto a collection agency for pursuit of unpaid fees.

The Chief Financial Officer will prepare a report annually of any unpaid student/staff nutrition service account balances. The report will be approved by the School Board of Trustees during the June board meeting. Following this board meeting, the Chief Financial Officer will create a voucher from the Operations Fund in the amount of the unpaid balances and receipt into the Nutrition Services Fund. The Nutrition Services Secretary and Director will clear the student/staff accounts once the check has been receipted. All unpaid fees that are not subject to free/reduced eligibility will be subject to collections. Any funds received after the date of clearing, will be receipted into the Nutrition Services donation fund.

## **GRANTS AND FEDERAL COMPLIANCE**

---

The Business Office will work in conjunction with other corporation departments in the application and monitoring of grants-local, state, and federal. All grants should meet Indiana State Award guidelines as well as Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Per Corporation Board Policy 7230, all grants should be approved by the Board of School Trustees for submission prior to the application being submitted. The Grant Administrator should work with the Chief Financial Officer in developing a budget for the grant prior to submission. All state and federal awards will be held in the Business Office in separate funds. The Chief Financial Officer will provide fund balances and updates to the Board of School Trustees at each scheduled board meeting. The district business office will house all grants with the exception of the Greater Lafayette Public Schools Foundation grant awards. Each school may elect to hold these funds in their respective extracurricular account. .

Each month, the Chief Financial Officer and the Grant Manager reviews financial reports showing revenues and expenditures for that month, as well as year-to-date totals and the approved budget amount from the Indiana Department of Education or other granting unit. These reports are a snapshot of the grant and are used by Administrators to monitor each grant. The reports are discussed monthly between the managing Administrator and the Business Office.

The Grant Manager prepares a monthly reimbursement request for all grants documenting monthly expenses. The Chief Financial Officer reviews and approves the reimbursement request prior to the Grant Manager submitting to the proper department within IDOE.

Additional internal controls are required for the management of federal grants. Please refer to the section on Federal Grant Management.

### **TITLE I/II/III/IV**

The Title programs are monitored monthly and reports are reviewed with the Director of Student Services during the monthly Title Grants monitoring meeting. The Director of Student Services prepares budget allocations through IDOE's Title I Reporting website and/or e-Civis (Euna). The Superintendent verifies and approves the budget. The Grant Manager prepares and submits financial reporting requirements. The Chief Financial Officer and Director of Student Services reviews and signs acknowledging approval of reports. The Grant Manager prepares and submits monthly reimbursement requests. The Chief Financial Officer or Deputy Treasurer reviews the reimbursement requests and approves the submission. Reimbursement requests are submitted prior to the 15th of each month for the preceding period's expenditures. All purchases and services must use the Corporation's purchasing procedures.

During the monthly monitoring meetings, the Director of Student Services, Chief Financial Officer, Grant Manager, and other necessary personnel discuss spending needs, personnel changes, and programmatic updates. A log and minutes are kept for auditing purposes.

All expenses are spent in accordance with Office of Management and Budgeting Guidelines.

## **PERKINS**

The Perkins grant is monitored monthly and reports are reviewed with the Director of Career and Technical Education and the Chief Financial Officer. The Director of Career and Technical Education prepares budget allocations. The Chief Financial Officer and Superintendent verify and approve the budget application. The Grant Manager prepares and submits financial reporting requirements. The Chief Financial Officer and Director of Career and Technical Education reviews and signs acknowledging approval of reports. The Grant Manager prepares and submits monthly reimbursement requests. The Chief Financial Officer reviews the reimbursement requests and approves the submission. Reimbursement requests are submitted prior to the 15th of each month for the preceding period's expenditures. All purchases and services must use the Corporation's purchasing procedures.

Monthly monitoring meetings are held between the Director of Career and Technical Education and the Chief Financial Officer, and other necessary personnel to discuss spending needs, personnel changes, and programmatic updates. A log and minutes are kept for auditing purposes.

All reporting and reimbursements shall utilize the Inters IndyGrants reporting system.

## **HIGH ABILITY GRANT**

The High Ability grant is monitored monthly and reports are reviewed with the Director of Student Services. The Director of Student Services prepares budget allocations. The Chief Financial Officer and Superintendent verify and approve the budget application. The Grant Manager prepares and submits financial reporting requirements. The Chief Financial Officer and Director of Student Services reviews and signs acknowledging approval of reports. The Grant Manager prepares and submits cash request forms. All cash requests and financial reporting are submitted in the e-Civis (Euna) grant portal. The Chief Financial Officer reviews the cash requests and approves the submission. All purchases and services must use the Corporation's purchasing procedures.

Monthly monitoring meetings are held between the Director of Student Services and the Chief Financial Officer, and other necessary personnel to discuss spending needs, personnel changes, and programmatic updates. A log and minutes are kept for auditing purposes.

## **SPECIAL EDUCATION GRANTS**

The Tippecanoe School Corporation's Special Education Grants are maintained through an agreement with Greater Lafayette Area Special Services (GLASS) or housed internally with the Business Office. Special Education grants that are housed with GLASS will be reviewed quarterly. GLASS' budget secretary will send to the Chief Financial Officer budgetary reports quarterly. The Director of GLASS prepares budget allocations. The Chief Financial Officer reviews the budget allocations. The Superintendent of each participating district and secondary board member verify and approve the budget application. GLASS will dissolve on June 30, 2026. Financial obligations and reporting may continue through December 31, 2026.

Special Education grants that list the Tippecanoe School Corporation as the Local Educational Agency are monitored monthly and reports are reviewed with the Directors of Special Education and the Chief Financial Officer. The Directors of Special Education prepare budget allocations. The Chief Financial Officer and Superintendent verify and approve the budget application. The Grant Manager prepares and submits financial reporting requirements. The Chief Financial Officer and Director of Special Education reviews and signs acknowledging approval of reports. The Grant Manager prepares and submits bi-monthly reimbursement requests. The Chief Financial Officer reviews the reimbursement requests and approves the submission. Reimbursement requests are submitted prior to the 1st and 15th of each month for the preceding period's expenditures. All purchases and services must use the Corporation's purchasing procedures.

Other state reporting (Maintenance of Effort, CCEIS Semi-annual reporting, Proportionate Share quarterly spending) are prepared by the Chief Financial Officer and/or Grant Manager. The reports are reviewed by the Special Education Directors and approved for submission. All supporting documentation is saved with the reports in the grant file.

Monthly monitoring meetings are held between the Directors of Special Education and the Chief Financial Officer, and other necessary personnel to discuss spending needs, personnel changes, and programmatic updates. A log and minutes are kept for auditing purposes.

Periodic monitoring meetings are held between the Director of GLASS, Directors of Special Education, and the Chief Financial Officer of each participating district, and other necessary personnel to discuss spending needs, personnel changes, and programmatic updates. A log and minutes are kept for auditing purposes.

---

## **FINANCIAL REPORTING**

---

### **MONTHLY REPORTING**

- Monthly Balance Report (Trial Balance)
  - The Deputy Treasurer provides the Chief Financial Officer with monthly balance reports. This report balances the financial system. Fund balances, expenditures, receipts must equal bank balances, expenditures, and receipts which must balance to distribution reports, appropriation reports, and revenue reports.
- Monthly Statement of Revenues and Expenditures
  - The Chief Financial Officer prepares the report of Receipts and Expenditures. This series of reports document the receipts and disbursements in the Education, and Operations Funds as well as receipts and disbursements from all other funds.
- Appropriation Report
  - The Deputy Treasurer prepares this report. It must agree with the Monthly Balance Report and the Monthly Report of Receipts and Expenditures. This report shows the remaining balances in each budget account.

- Substitute Analysis
  - The Payroll Manager prepares this report, showing substitute costs by budget line per month.
- Cash Flow Analysis
  - The Chief Financial Officer and/or Deputy Treasurer prepares this report, showing cash receipts and disbursements per month against the cash flow projected. This report is used for investment purposes.
- Affordable Care Act Analysis
  - The Payroll Manager prepares this report. The report details employees that may be eligible for insurance under the Affordable Care Act.
- Budget Report by School
  - The Chief Financial Officer prepares this report, showing the disbursements of each school's accounts. These reports are then reviewed by the School Principals.
- Investment Report
  - The Chief Financial Officer prepares this report, showing the amount of outstanding investments and the interest received. This report is presented to the School Board of Trustees each month for approval.
- Fund Report
  - The Chief Financial Officer prepares this report, showing a summary of each fund's revenues, expenses, and balances. This report plus the investment report should match the Cash Flow Analysis, the Monthly Report of Receipts and Expenditures and the Monthly Balance Report.
- Other reports prepared by the financial accounting program:
  - Expenditure Distributions
  - Revenue Distributions
  - Grant Distributions
  - Payroll Distributions
  - Benefit Distributions
  - Payroll Reports including tax reporting, employee deductions, and garnishments

## **QUARTERLY REPORTING**

- Grant Reports
  - The Chief Financial Officer prepares grant reports for monitoring and review of disbursements by the grant Administrator.
- Payroll Reports
  - The Payroll Manager prepares the required quarterly payroll reports. Reports include IRS Form 941 and Indiana UC-1 and UC-5.

## **SEMI-ANNUAL REPORTING**

- Form 9 Financial Report
  - The Chief Financial Officer prepares this report. This report contains information on expenditures, revenues, investments, and other relevant financial information. This report is uploaded into Indiana's Link Form 9 Site. This report is to be completed no later than January 31st or July 31st for the preceding six months.. The Deputy Treasurer

reviews the data. All supporting documentation is retained digitally in a shared google drive.

○

## **ANNUAL REPORTING**

- Annual Financial Report
  - The Chief Financial Officer prepares this report. This report contains information on expenditures, revenues, investments, and other relevant financial information. This report is uploaded into Indiana's Transparency website, Gateway. This report is to be completed no later than August 30th of each year. This report reflects the period of July - June. This report is reviewed by pertinent personnel and signed off.
- Debt Certification
  - The Chief Financial Officer certifies through Gateway that all debt and debt payments are listed correctly. Certification is required by March 1st.
- Collective Bargaining
  - The Chief Financial Officer prepares necessary collective bargaining reports after the School Board of Trustees and the Tippecanoe School Corporation reach an agreement. If an agreement is not reached the Chief Financial Officer will report the status of collective bargaining. Once the Master Agreement has been adopted the Chief Financial Officer will upload the signed agreement into the transparency website.
- Form 100R
  - The Chief Financial Officer prepares this report showing all employees, the rates of pay, and addresses. This report is uploaded into Gateway by January 31st.
- ECA Risk Audit
  - The Chief Financial Officer prepares this report for each extra-curricular account. This report provides annual information on revenues and expenditures, fund balances, risk surveys, and a bank reconciliation. This report is uploaded into Gateway. This report reflects the period of July - June.
- Payroll Reporting
  - The Payroll Manager with assistance from the Technical Specialist prepares Forms W-2 and Forms 1095 for all employees. Uploads of these forms are submitted to the Social Security Administration, Indiana Department of Revenue, and the Indiana Department of Workforce Development.
- Vendor Reporting
  - The Accounts Payable Specialist prepares Forms 1099-misc for vendors that are paid over \$600 in a calendar year (2025 or prior) (\$2,000 beginning with calendar year 2026).
- Annual Board of Finance
  - The Chief Financial Officer reports to the School Board of Trustees in January of each year the annual Board of Finance Report as required by Board Policy 6232.
- Annual Grant Reports

---

## **DEBT SERVICE**

---

All long-term debt instruments are accounted for in the Debt Service Fund. This fund designates the taxes levied for payment of debt instruments or other revenue to pay principal, interest, or service charges on long term debt instruments.

The Chief Financial Officer maintains amortization schedules documenting the various items of long-term debt, including capital leases and general obligation bonds. In addition, all long-term debt is maintained on public record in the Indiana transparency website Gateway. The debt is certified by March 1st of each year in accordance with IC 5-1-18 by the Chief Financial Officer.

Any new long-term debt must be approved by the School Board of Trustees, and, if applicable, the taxpayers by way of referendum.

---

## **GENERAL COMPUTER CONTROLS**

---

### **EMPLOYEE COMPUTER ACCESS**

Each employee with computer access is assigned a computer access unique user id. System access is available from any computer using each individual's unique password. Employees are limited access from the ability to login to a program down to read only, edit, and approval access levels for different modules/screens within a program. The Tippecanoe School Corporation utilizes a single sign on for all software products. The individual is assigned a user name upon hire with the TSC. The individual will then maintain their own password. In addition, the Tippecanoe School Corporation utilizes an authentication service, Duo, for added security.

### **SYSTEM CONTROLS**

The Corporation employs numerous information systems for financial processes, personnel management, student information, and reporting. In order to maintain effective controls over these systems, access to them must be monitored and controlled.

The Chief Financial Officer will meet with the Director of Technology and Information at least annually to ensure control activities are secure such as: employee user id's and passwords, access restrictions within the various software programs allowing employees access to areas only necessary to complete the duties assigned, ensure audit trails are maintained and transactions are identified by user name, confirm back-up processes and disaster recovery procedures are in place and relevant.

Board Policy 7540.04 provides for acceptable staff technology use and safety. The policy asserts that departments are responsible for ensuring that access to information systems are granted only to those employees who must use the specific information contained in those systems to conduct business.

The financial accounting program, FMS, operates on a stand-alone server and is backed up by the Corporation Technology Department every night. Software Systems Inc., software provider, also conducts an off-site backup nightly.

The Tippecanoe School Corporation's Technology Department installs any new programs as they are acquired and any updates as they become available. In addition, the department is available should there be any malfunction of any program or computer equipment and oversees all district-wide software programs. All programs have individual user ids and passwords that require the user to change his/her password periodically.

<b>Program By:</b>	<b>Purpose</b>	<b>Access Granted</b>
FMS - Financial ECMS – Financial PowerSchool Rycor	Financial and Payroll Management Extracurricular Accounting Student Management Curricular Materials Payment Portal	Chief Financial Officer Chief Financial Officer Director of Technology Chief Financial Officer
Heartland Tyler Technologies	Student Nutrition Services Management Transportation Services	Dir Nutrition Services Director Transportation
Kronos Saashr, Inc	Human Resources Information, Time/Attendance Management	Asst. Supt Hum Rscs
Red Rover Technologies Safe Schools Incident IIQ	Attendance/Substitute Tracking Employee Training Work Order Management	Asst. Supt Hum Rscs Asst. Supt Hum Rscs Dir Buildings/Grounds Director of Technology
Canvas Google Mail	Student Curriculum Management Employee/Student Email	Director of Technology Director of Technology

This is not a comprehensive listing of all district programs. Please consult each individual department for a full listing of programs.

### **ADJUSTING JOURNAL ENTRIES**

It is necessary at times to make adjusting journal entries. Adjustments are made in the FMS program under Financial - Adjustments. The program does not allow for unbalanced entries. All debits and credits per adjustment must be in balance before a transaction may be posted.

All adjusting entries require approval from the Chief Financial Officer or Deputy Treasurer.

**AUTHORIZATIONS**

---

**Document**

**Who must approve?**

Requisitions	Administrators Nurse Mgr for health service items
Purchase Orders	CFO or Deputy Treasurer
Invoices for Payment	Administrators Nurse Mgr for health service items
Course Approvals	Superintendent Assistant Superintendents for Education <b>And</b> School Board of Trustees
Staff Development Request Form	Administrators Classified Supervisors/Managers <b>And</b> Asst Superintendents for Education
Reimbursements for Conference Travel	Assistant Superintendents for Education <b>And</b> Chief Financial Officer
Credit Card Purchases	Administrators <b>And</b> Chief Financial Officer Or Superintendent
Adjusting Journal Entries	CFO or Deputy Treasurer

---

**FRAUD**

---

If fraud is suspected, the following steps are to be followed:

- Initial communications:
  - Notify Superintendent & other key personnel
  - Consult legal counsel
  - Notify School Board of Trustees and State Board of Accounts
  - Notify insurance agent
- During consult with legal counsel
  - Determine and review all known case facts - what criminal or civil actions may be involved
  - Assess skills needed to conduct a proper investigation

- Determine who should conduct an investigation
- Other initial steps to an investigation
  - Document all allegations
  - Obtain and document all pertinent information, documents, and records.
  - Identify all bank accounts involved and consider closing or freezing.
  - Determine who needs to be interviewed.
  - Develop details of investigation plan.
- Preserve physical evidence
  - Secure suspect's work area and restrict access.
- Preserve electronic evidence
  - If suspect's computer is off, leave it off.
  - If suspect's computer is on, leave it on.
  - Do not access any files.
  - Once the investigator has properly copied files, retain them and do not use originals. Conduct the investigation using copies.
- Interviews
  - If legal counsel is present, inform the employee that:
    - Legal counsel represents the organization, not the employee
    - The purpose of the interview is to obtain information in order to provide legal advice to the organization
    - Information provided by employee will initially be treated as confidential, but organization will ultimately decide whether to disclose to law enforcement
    - The employee is expected to answer all questions fully and truthfully
    - Conduct interviews with employees who may be able to provide information about the suspected fraud first
    - Generally, conduct interview with suspect last
    - Utilize and experienced interviewer

---

## **POSITIONS WITH INTERNAL CONTROL RESPONSIBILITY**

---

Every employee has some internal control responsibility. After June 30, 2016 IC 5-11-1-27(g) provides that the Board of School Trustees adopt the minimum internal control standards; Board Policy 6111. Additionally each employee must receive training concerning the internal control standards and procedures that were adopted per IC 5-11-1-27(f). This training is completed annually via Safe Schools. The Chief Financial Officer certifies annually to the Indiana State Board of Accounts that each employee has completed training.

---

---

## **RETENTION OF RECORDS**

---

The Corporation follows records retention schedules issued by the Indiana Archives and Records Administration (IARA) and approved by the Indiana Oversight Committee on Public Records. The County/Local General Retention Schedule (GEN) Education Institutions Retention Schedule (EDA/EDS/EDC) are both utilized. It may be illegal to destroy government records unless the record is eligible for destruction under an approved retention schedule or written permission has been granted (IC 5-15-5.1-1-14). The Business Office coordinates annual corporation-wide record disposal procedures and provides instructions, forms, and drop-off schedules annually.

---

## **CREDIT CARD USAGE POLICY AND PROCEDURES**

---

Tippecanoe School Corporation utilizes a purchasing card program in conjunction with the Illinois Association of School Business Officials and the Bank of Montreal (BMO). Each high school utilizes a purchasing card program with BMO. No other buildings have a purchasing card on hand. Purchasing card programs are a simplified and cost effective method of purchasing and remitting payment for expenditures within spending guidelines.

The purchasing card provides an easy to use process suited for small dollar and repetitive purchases, as well as travel and conferences. A purchasing card is much like a credit card and is widely accepted. In the continuing effort for efficiency, the purchasing card program is one more opportunity to meet that board goal of maintaining sound financial practices to ensure financial stability that meets Board Goal 3.1.

### **ISSUANCE OF CARDS**

Individuals will not be issued cards with their name on the card. All cards will be retained in the Business Office, and may only be checked out with an approved purchase order. The user of the card must sign out the card and must return the card with itemized receipts within 1 business day of checking out the card. If a card is failed to be returned or proper documentation is not submitted, the user may lose the ability to use a card in the future.

### **ACCEPTABLE USES OF CARDS**

Generally, the card may be used for routine purchases you make for corporation business that do not accept a purchase order or for travel accommodations such as lodging and flight. Some examples include supplies, books (not textbooks), food purchases (for board meetings/workshops), repair parts, repair services, and hotel arrangements.

### **UNACCEPTABLE USES OF CARDS**

Items that can be purchased with corporation funds (following purchasing guidelines), but not with a credit card.

- Payments to individuals
- Computers and peripherals
- Lawn equipment
- Software (unless all other purchasing methods have been exhausted)
- Furniture and appliances
- A/V Equipment
- Musical instruments
- Athletic equipment
- Custodial maintenance equipment

Items that cannot be purchased either through the corporation purchasing procedures or a credit card.

- Personal purchases
- Gift certificates/Gift cards
- Alcohol, tobacco, or drugs
- Sales tax
- Memberships (individual)
- Clothing (except for students - promoting the school and/or staff uniforms)
- Gifts and seasonal greeting cards
- Flowers (except for approved student events)
- Office decorations for personal office
- Logo giveaway items (unless student promoted or district promotional budget)
- Purchases from multi-level marketing companies (Amway, Discovery Toys, etc.)
- Cash advances
- Splitting transactions (Corporation pays part; PTA pays part)
- Purchases made by someone other than the employee who signed out the credit card

The above lists are not all inclusive. The Chief Financial Officer will grant final approval on all purchases.

## **RESPONSIBILITY OF CARD HOLDER**

The employee checking out the card will be deemed the card holder until the card is returned and checked back in. The card holder is responsible for the security of the credit card and any transactions made using the card during the time frame that it was checked out. If the card is used to make unacceptable purchases as listed above, the cardholder will be personally responsible for the transaction and the cardholder must report such misuse by informing the Business Office of such use. The Business Office will research and request that payment be made in the amount of purchase within 10 working days.

The cardholder is also responsible for the timely submission of documents required for reconciliation of the credit card statement. Lack of required documentation will result in the cardholder being personally responsible for the payment.

Inappropriate and irresponsible card usage will be reported to the Building Principal and/or Superintendent for use in employee evaluations. In addition, the cardholder will revoke their rights to future credit card purchases.

## PROGRAM RESTRICTIONS

Control limits will be established by the Business Office. The limits will vary according to the budget and the buying needs of the department. Limits will reflect the approved purchase order that was submitted prior to checking out the credit card.

The Business Office has the ability to program each card so purchases from certain vendors will not be accepted. This will automatically be implemented for businesses that generally provide services or commodities not allowed by the corporation.

Additional controls can be put in place to clearly define the individual or unit purchasing limitations. The controls are various combinations of

- Maximum dollar limit per transaction
- Number of transactions allowable per day
- Date range of purchases
- Monthly purchase dollar limit
- Merchant category code (MCC)
  - The MCC is a four digit classification code used in the authorization and settlement systems to identify the type of merchant. Certain MCC's may be blocked.

Transactions falling outside the assigned controls will be declined at the point of sale.

## RECONCILIATION AND PAYMENT

All credit card charges are included on one central invoice paid monthly. Prior to payment, all supporting documentation for the month must be received and approved. Documentation is to be turned in when the card is returned to the business office.

***Itemized receipts must be retained for all purchases.*** For purchases via phone or mail, an itemized receipt is to be requested when the product is shipped. All packing slips must be retained to document purchases. If a receipt or packing slip was not received, it is the responsibility of the cardholder to contact the vendor to obtain one.

The Accounts Payable Specialist reconciles the statements and verifies that all documentation has been received. The Chief Financial Officer approves the statement for payment.

## RESOLUTION OF ERRORS AND DISPUTES

At times, items may appear on the monthly statement that are in dispute. When this occurs, the Business Office will work with the cardholder and the bank to resolve the issue. In addition, there will be times when items appear on the statement, yet the goods have not been received. The Accounts Payable Specialist will work with the cardholder to get this resolved. If a resolution cannot be reached, the Chief Financial Officer shall be notified. BMO has policies to encourage quick response by the merchant in order to resolve disputes in the same billing cycle.

## **LOST OR STOLEN CARDS**

Any credit card checked out to an employee is the property of the school corporation and should be secured in the same manner as a personal credit card. If the card is lost or stolen, the Chief Financial Officer is to be notified immediately. The card will be deactivated and declined by any merchant if there is an attempt to use it. Prompt action in these circumstances is very important to avoid fraud. If fraud does occur, the Chief Financial Officer will work with the bank to ensure complete repayment for any transactions that were made due to the fraudulent instance.

## **CANCELLATION, CHANGES, RENEWALS**

When a credit card expires, the Business Office will verify with the bank that the card has been deactivated. The Business Office will then dispose of the card in a manner in which the account information would not be able to be accessed.

Any changes in address or contact information will immediately be reported to the bank by the Chief Financial Officer to avoid fraudulent instances from occurring.

Any renewals in credit cards will be reviewed annually to evaluate the need for changes in credit limits and/or number of cards.

## **SALES TAX**

Purchases of items by public schools are generally exempt from sales tax. The exemption applies to educational purchases, and may not apply to all extra-curricular purchases. Merchants are required by tax law to include sales tax at the time of purchase unless a sales tax exempt certificate is presented.

It is the cardholder's responsibility to notify the merchant that the purchase is tax-exempt. The tax-exempt number is printed on the credit card and a copy of the Corporation's State Sales Tax Exempt Form is available upon request in the Business Office. If sales tax is charged, the cardholder will be personally responsible for payment of the sales tax.

---

## **BOARD POLICY REGARDING INTERNAL CONTROL STANDARDS**

---

reasonable assurance that the Corporation is managing the program and funds in compliance with the U.S. Constitution, Federal and State statutes, Federal and State regulations, and the terms and conditions of grants and awards made to the Corporation.

The Corporation shall have a process that provides reasonable assurance regarding the achievement of the following objectives:

- A. effectiveness and efficiency of operations;
- B. reliability of reporting for internal and external use; and

C. compliance with applicable laws and regulations.

These internal controls should comply with the guidance in "Standards for Internal Control of the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The internal control standards and procedures must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal and State reports; maintain accountability for all funds, property, and assets; and demonstrate compliance with Federal and State statutes, Federal and State regulations, and the terms and conditions of grants and awards.

The internal control standards and procedures also must provide reasonable assurance that these transactions are executed in compliance with Federal and State statutes, Federal and State regulations, and the terms and conditions of grants and awards that could have a direct and material effect on any grant or award, as well as any other Federal and State statutes and regulations that are identified in the Federal Compliance Supplements and/or directives of the State Board of Accounts (SBOA).

Additionally, the Corporation's internal control standards and procedures must provide reasonable assurance that all Federal and State funds, property, and other assets are safeguarded against loss, damage, theft, fraud, unauthorized use, or unauthorized disposition.

Further, erroneous or irregular material variances, losses, shortages, or thefts of any amount of Corporation funds or property whose source is a Federal grant or award are considered material and therefore are to be reported immediately to the SBOA as required by Federal and State law.

If the Corporation is declared to be unaudited by the Indiana State Board of Accounts because it failed to reconcile accounts, records, files, or reports, the Corporation shall bring its accounts into an auditable condition within ninety (90) days.

Other than with respect to Corporation funds or property whose source is a Federal grant or award, any erroneous or irregular material variances, losses, shortages, or thefts of Corporation funds or property in excess of:

- A. with respect to cash funds: \$500 in the Extracurricular Activity Fund and \$10,000 in all other funds
- B. with respect to assets other than cash funds: any asset valued in excess of \$10,000

are considered material and therefore are to be reported immediately to the SBOA as required by State law.

The Corporation shall:

- A. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal grants and awards;
- B. comply with State statutes and regulations related to the management and control of all funds received by the Corporation;
- C. evaluate and monitor its compliance with the U.S. Constitution, statutes, regulations, and the terms and conditions of Federal grants and awards and State and local funds received;
- D. investigate all variances, losses, shortages, or thefts of Corporation funds or property, document the investigation and its results, and maintain a record of the investigation and its results;

- E. take prompt action when instances of noncompliance are identified;
- F. report all misappropriations of Corporation funds or property to the SBOA and the county prosecuting attorney whenever a Corporation employee has actual knowledge of or reasonable cause to believe that a misappropriation has occurred;
- G. provide, upon employment and periodically thereafter, training concerning the internal control standards and procedures established for the Corporation for any personnel whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the Federal government, State government, the Corporation, or other governmental entities; and
- H. take reasonable cybersecurity and other measures to safeguard protected information including protected "personally identifiable information" (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the Corporation considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

PII is defined at 2 C.F.R. 200.1 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual."

The definition of PII is not attached to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified (Board Policy 6111-Internal Control Standards and Procedures – adopted 12/11/24).

---

## **CURRICULAR MATERIAL AND COURSE FEE ASSESSMENTS**

---

Each year the School Board of Trustees will adopt curricular material fees for payment by families that are not eligible for free or reduced lunches. Fees will be reviewed annually to analyze ongoing need and to calculate the monetary value to be assessed.

---

## **BONDING REQUIREMENTS**

---

Indiana Code 20-26-4-5 requires that any individual whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to a school corporation shall produce a bond for the faithful performance of the Corporation Treasurer, Corporation Deputy Treasurer, or individual's duties written by an insurance company licensed to do business in Indiana, in an amount determined by the governing body. The amount will be set by the School Board of Trustees at the annual organization meeting.

Positional bonds will be purchased to endorse the faithful performance of all employees and individuals acting on behalf of the school corporation that will include an aggregate coverage sufficient to provide coverage amounts specified for each position.

Bonds will be reviewed annually by the Chief Financial Officer to make sure that all positions that should be covered are adequately covered. The Chief Financial Officer, acting as the Corporation Treasurer, and the Deputy Treasurer will be required to produce an individual bond annually.

---

## **STAFF TRAINING**

---

### **INTERNAL CONTROL POLICY TRAINING REQUIREMENT**

IC 5-11-1-27(g) provides that after June 30, 2016 that the legislative body of each political subdivision must adopt the minimum internal control standards as defined by the Indiana State Board of Accounts. The legislative body must also ensure that personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.

The Chief Financial Officer must certify that the minimum internal control standards have been adopted and that personnel who are not otherwise on leave status have received training regarding these standards and procedures. The Chief Financial Officer will post in Indiana's Transparency website, Gateway, as part of the Annual Financial Report the certification attesting to this training.

In addition, a certification for each employee should be completed as evidence of individual training. The Tippecanoe School Corporation will utilize Safe Schools training modules to provide training to all staff members. At the completion of the module, Safe Schools will retain a listing of employees that have successfully completed the required training.

### **INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS**

IC 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24, the Indiana State Board of Accounts shall define the acceptable minimum level of internal control components for internal control systems of political subdivisions, including the following:

- **Control Environment**
  
- **Risk Assessment**
  
- **Control Activities**
  
- **Information and Communication**
  
- Monitoring

In response, the Indiana State Board of Accounts developed the *Uniform Internal Control Standards for Indiana Political Subdivisions* manual, which contains the acceptable minimum level of internal control standards that a political subdivision is expected to maintain.

## **TRAINING CALENDAR**

Employees will be trained annually on topics to include, but not limited to the following:

- Internal Control Standards
- Payroll and Personnel Compliance Issues
- Audit Requirements
- Procurement Rules
- Legal Changes
- State and Federal Grants Management
- Financial Software
- Travel Guidelines
- Budget Development
- Extra-Curricular Accounting

All employees will receive instruction on generalized topics, including the Internal Control Standards which will include the five key components and the seventeen guiding principles. Training for all employees utilizing Safe School will take place each August. Each employee will have 60 days to complete required trainings. If additional trainings are needed, additional Safe School courses may be implemented during the course of the school year.

The Chief Financial Officer will provide additional training at least one time annually to all corporation extracurricular treasurers or more often as needed. If additional training is needed for individual extracurricular treasurers, the Chief Financial Officer will provide training as necessary by either conducting an in-house training session or by having the treasurer attend a workshop.

The Chief Financial Officer will provide additional training at least one time annually to all building principals or more often as needed. If additional training is needed for individual principals, the Chief Financial Officer will provide training as necessary by either conducting an in-house training session or by having the principal attend a workshop.

Training for both extracurricular treasurers and principals will include additional guidance on internal control standards which includes but is not limited to, safeguarding of assets and monies collected,

receipting, recording transactions, depositing funds, returned checks, bank reconcilements, procurement and disbursement procedures, budget development, audit requirements, and quality reporting functions.

---

## FEDERAL GRANT MANAGEMENT

---

### REGULATIONS AND POLICY

Section 3512(c) and (d) of Title 31 of the United States Code (commonly known as the Federal Managers' Financial Integrity Act (FMFIA)) requires the Comptroller General to issue standards for internal control in the federal government. *Standards for Internal Control in the Federal Government*, provide the overall framework for establishing and maintaining an effective internal control system. Office of Management and Budget (OMB) Circular No. A-123 provides specific requirements for assessing and reporting on controls in the federal government.

Other regulations that must be followed in grant management include but are not limited to:

- CFR - Code of Federal Regulations which contains the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal government.
- EDGAR - Education Department of General Administrative Regulations (CFR Title 34 parts 74-99) which contain regulations for administering discretionary and formula grants awarded by the US Department of Education
- Title 2: Grants and Agreements - Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Indiana Code
- Indiana Department of Education (IDOE/SEA - State Educational Agency)
- Local Board Policy
- Other Local School Board Policy (if belonging if Corporation is not the LEA - Local Educational Agency)

### FEDERAL GRANT INTERNAL CONTROLS

Sound financial management is fundamental in the operation of a business. Rules and processes should be in place to protect the financial interests of the entity and to provide guidance and direction to employees. CFR § 200.61 defines internal controls as a process, implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations.

CFR § 200.62 requires that internal controls to obtain reasonable assurance for the following objectives is achieved:

- Transactions are properly recorded and accounted for, in order to:
  - Permit the preparation of reliable financial statements and Federal reports;
  - Maintain accountability over assets; and

- Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- Transactions are executed in compliance with;
  - Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
  - Any other Federal Statutes and regulations that are identified in the compliance supplement
- Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition

## **COST PRINCIPLES**

CFR § 200.403 addresses factors that affect the allow ability of costs. Factors to be considered are the following:

- Necessary and Reasonable
  - Is the cost necessary to accomplish the grant objective?
  - Is the cost listed in the detailed grant budget?
  - Is the cost allowable according to the grant guidelines?
  - Is the cost reasonable? CFR § 200.404 addresses reasonableness of costs in that it , in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- Purchase not listed in Award Budget
  - If a cost is not listed in the detailed budget or there is concern that the cost may not be allowable, written approval from the SEA must be granted prior to moving forward with the cost.
- Classification of Costs
  - Direct Costs - those costs that can be associated with a specific cost objective
  - Indirect Costs - those costs that are not directly associated with a specific cost objective

## **INDIRECT COSTS**

The Indiana Department of Education determines the indirect cost rates for each corporation. School Corporations must apply in order to utilize indirect cost rates within federal grant programs. The Office of School Finance will notify school corporations annually when the application process begins. The Chief Financial Officer will apply on behalf of the Tippecanoe School Corporation.

Indirect costs can be classified as Restricted and Unrestricted. The restricted rate is used for most awards and must be approved through the award application process. Not all federal grants will allow for indirect costs to be taken. Unrestricted rates are allowable in very limited circumstances.

## RESOURCES

---

- [Indiana State Board of Accounts](#)
- [Indiana Association of School Business Officials](#)
- [Office of Management and Budget](#)
- [Education Department General Administrative Regulations \(EDGAR\)](#)
- [Indiana Archives and Records Administration](#)
- [Indiana Department of Education](#)
- [Association of School Business Officials International](#)
- [Indiana Department of Local Government Finance](#)
- [Indiana General Assembly](#)

## APPENDICES

### Appendix A – Digital Travel Card Procedures

The Digital Travel Card was developed for TSC employees that will attend professional development (PD) and need to use a TSC credit card to purchase airline tickets, make hotel reservations and register for a conference. The listed types of transactions are the only allowable charges that can be placed on the designated TSC Digital Travel credit card.

The following procedures should be followed:

The person that will be attending the conference should obtain the following:  
Registration information for the conference. This will list the time and dates of the event, location and how they will accept payment. If they will accept a purchase order then follow TSC's FMS requisition procedures. If they will only accept a credit card to register then continue with this process.

The other information that should be collected is what hotel they will be staying at and airline they will be flying. Once all of this information is available, provide it to the building's ECA Treasurer so they can create an FMS requisition.

FMS Requisition Entry:

Main Menu/Enter Requisition/New Requisition

- Req Description = PD/name of attendee/school code
  - Example = PD/K.Redinbo/BO
- Vendor = right click in the box to get the vendor listing and select vendor number **785935 - BMO (Digital Travel Card)**
- Item Entry = List all of the details regarding the trip. This should be multiple lines.
  - The name of the person or people attending the event
  - The airline and the approximate amount. We know you won't have the exact amount until you actually book. Please round up.
  - The hotel name. The check in and out date. Very important.
  - Name of the conference if being paid with the credit card. **Note:** a direct PO to the vendor hosting the conference is preferred. Meaning you might need to establish them as an FMS vendor and not use a credit card to pay for the registration.
- Shipping = Attention - name of the attendee
- Distribution = PD account number

Once the requisition is entered and the school's bookkeeper is notified of the purchase order. The bookkeeper should forward a copy of the FMS purchase order to the attendee. The directions on the PO will indicate to call the Business Office at extension 8234. They will then receive the TSC credit card number so they can make their reservations.

The TSC card number will be given verbally to the attendee. **For no reason should this number be kept for future purchases.** The number should be used on the same day given and destroyed once the booking is complete. All booking confirmations and receipts should be emailed to the Business office at [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) AND the Principal's Secretary in the same business day as the card use.

- The hotel confirmation that will include the check in/out dates, name of registrant and hotel name should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking or within the same business day as the card use.

- If there is a hotel deposit, this receipt should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking, or the same business day as the card use.  
**NOTE:** Since the attendee will not be traveling with an actual credit card, it is **very important** for a Credit Card Authorization form or link be requested from the hotel and sent to [kmredinbo@tsc.k12.in.us](mailto:kmredinbo@tsc.k12.in.us) along with their PO number and hotel confirmation number.
- The airline confirmation/receipt that should include the name of the airline, dates and times of travel and the name of the passenger should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking or the same day as card use.

PLEASE NOTE: Failure to follow these instructions may result in the attendee not using the digital card and physically checking out a credit card at the Administration Building.

## Appendix B – Amazon Purchase Instructions

The Digital Travel Card was developed for TSC employees that will attend professional development (PD) and need to use a TSC credit card to purchase airline tickets, make hotel reservations and register for a conference. The listed types of transactions are the only allowable charges that can be placed on the designated TSC Digital Travel credit card.

The following procedures should be followed:

The person that will be attending the conference should obtain the following:  
Registration information for the conference. This will list the time and dates of the event, location and how they will accept payment. If they will accept a purchase order then follow TSC's FMS requisition procedures. If they will only accept a credit card to register then continue with this process.

The other information that should be collected is what hotel they will be staying at and airline they will be flying. Once all of this information is available, provide it to the building's ECA Treasurer so they can create an FMS requisition.

FMS Requisition Entry:

Main Menu/Enter Requisition/New Requisition

- Req Description = PD/name of attendee/school code
  - Example = PD/K.Redinbo/BO
- Vendor = right click in the box to get the vendor listing and select vendor number **785935 - BMO (Digital Travel Card)**
- Item Entry = List all of the details regarding the trip. This should be multiple lines.
  - The name of the person or people attending the event
  - The airline and the approximate amount. We know you won't have the exact amount until you actually book. Please round up.
  - The hotel name. The check in and out date. Very important.
  - Name of the conference if being paid with the credit card. **Note:** a direct PO to the vendor hosting the conference is preferred. Meaning you might need to establish them as an FMS vendor and not use a credit card to pay for the registration.
- Shipping = Attention - name of the attendee
- Distribution = PD account number

Once the requisition is entered and the school's bookkeeper is notified of the purchase order. The bookkeeper should forward a copy of the FMS purchase order to the attendee. The directions on the PO will indicate to call the Business Office at extension 8234. They will then receive the TSC credit card number so they can make their reservations.

The TSC card number will be given verbally to the attendee. **For no reason should this number be kept for future purchases.** The number should be used on the same day given and destroyed once the booking is complete. All booking confirmations and receipts should be emailed to the Business office at [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) AND the Principal's Secretary in the same business day as the card use.

- The hotel confirmation that will include the check in/out dates, name of registrant and hotel name should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking or within the same business day as the card use.
- If there is a hotel deposit, this receipt should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking, or the same business day as the card use.  
**NOTE:** Since the attendee will not be traveling with an actual credit card, it is **very important** for a Credit Card Authorization form or link be requested from the hotel and sent to [kmredinbo@tsc.k12.in.us](mailto:kmredinbo@tsc.k12.in.us) along with their PO number and hotel confirmation number.

- The airline confirmation/receipt that should include the name of the airline, dates and times of travel and the name of the passenger should be emailed to [rrlansinger@tsc.k12.in.us](mailto:rrlansinger@tsc.k12.in.us) immediately after booking or the same day as card use.

PLEASE NOTE: Failure to follow these instructions may result in the attendee not using the digital card and physically checking out a credit card at the Administration Building.

## **Appendix C – BMO Credit Card Procedures for Checking out Cards**

### **FMS Purchase Order Instructions**

Each person checking out a store card should have a copy of the purchase order. This will give you the PO# to record on the log. The teacher received instructions that they needed to bring this with them to pick up the card. (If for some reason they do not bring it, they can call their school and get the PO # from the Secretary.

Each log is laid out the same. Please be sure to record the PO #. This step is so important. Most stores do not enter the PO at the register so when I get the statement the purchase is hard to track.

Card number – this is the last digit of the card number you check out.

When the card is returned, they need to sign and date the log. They should also bring the original receipt and turn it in along with the card. Please write the PO # on the top of the receipt and put it in the Accounts Payable mailbox.

### **ECA Purchase Orders**

In preparation of the expenditure, the school's bookkeeper sends the Business Office a copy of their Purchase Order. It should list the teacher's name so the BO Rep. knows at-a-glance who is authorized to check out a card. This PO is sent before the teacher arrives and is kept in this binder under the appropriate vendor.

Checking out the card - Write the assigned PO number listed on the PO on the log. Keep the PO in the binder until the card is returned.

After shopping, sign the card back in, collect the cards, attach the receipt to the PO(in the binder) and put it in the AP's inbox for payment.

## Appendix D – Warehouse Copy Paper Instructions

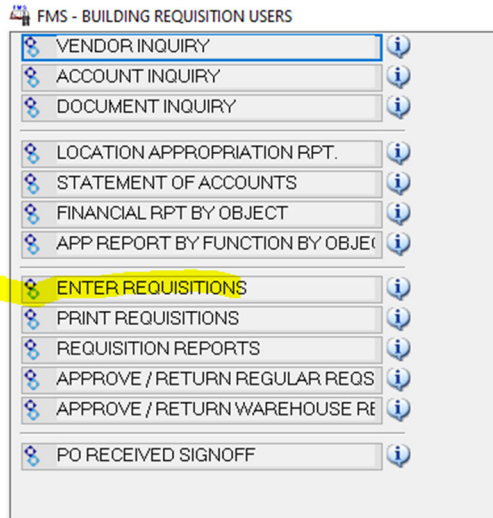
School Treasurers or Director secretaries will create a warehouse requisition to place a copy paper order.

Below is a list of Inventory Stock numbers. 8 ½ x 11 copy paper is not allowed to be purchased by any other supplier. Competitive quotes will be obtained as stock in the warehouse runs low.

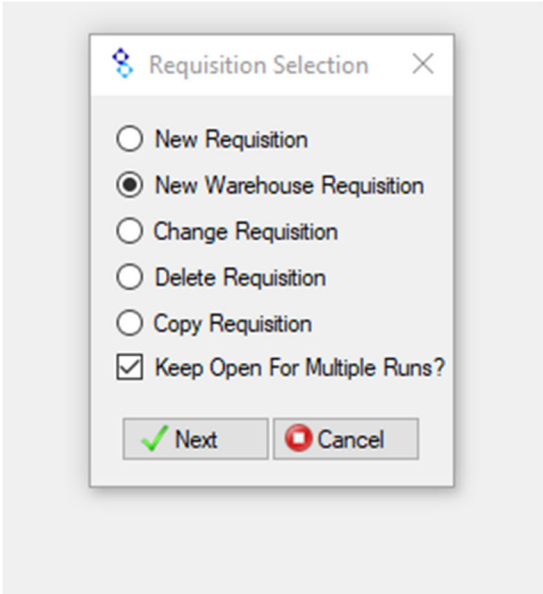
The Inventory Stock # is unique to each building.

BCE = 801909  
BGE = 802401  
BGM = 802521  
CES = 803502  
DES = 801703  
ETM = 803322  
HES = 800704  
HHS = 802931  
KES = 804205  
KMS = 804123  
MES = 800907  
MHS = 800332  
MME = 800506  
SMS = 804524  
WES = 811110  
WMS = 802625  
WRE = 802108  
WRM = 804926  
WYE = 800612  
GLCA = 800800  
EAC = 41  
OC = 49  
SC = 46  
CAFE = 1234  
TC = 43  
Clinic = 1150

From the FMS Menu select Enter Requisition



Select New Warehouse Requisition



Type your Requisition Description = Copy Paper/XXX

Then Select Add

Requisition Maintenance - Warehouse Requisition

Req Num: 1001068 (Estimated Req Number)

Location: 8024 - BATTLE GROUND ELEMENTARY

Department: SCH - A SCHOOL

Description:

Req Date: 01/05/2026

Vendor Num: 4

Project Num: 0

TSC  
20 ELSTON ROAD  
LAFAYETTE, IN 47909-2899

TIPPECANOE SCHOOL CORP  
20 ELSTON ROAD  
LAFAYETTE, IN 47909-2899

Seq	Stock No	Description	Asset?	Price	Qty	Total Cost
-----	----------	-------------	--------	-------	-----	------------

Buttons: Add, Change, Delete

Totals: Qty: 0, Total Cost: \$0.00

Buttons: OK, Cancel

Type the assigned Inventory Stock # and press tab. The screen will then reflect the description and the unit price. Enter the quantity. (Skids have 40 cases).

Sh  
ock

Total C

**Add / Change Item** [X]

Inventory Stock Num  On Hand

Asset Equipment?

Description

Units

Unit Price

Quantity

Total

## Appendix E – Credit Card/Store Card Procedures

For use with the following vendors – Hobby Lobby, Payless, Staples, Sam’s Club, Walmart, Tractor Supply

### Procedure to use a TSC Credit Card:

- Submit a requisition for your purchase with your school’s bookkeeper
- Obtain a copy of an approved purchase order from your bookkeeper
- Check out credit card and tax exempt card at Central Office. Please bring a purchase order copy with you. By signing the log you are taking responsibility for the card. If it were to become lost or stolen you would contact the Business Office immediately. Also, you are responsible for any transactions for which occur in the time frame you have it checked out.
- Shop
- Upon check out make sure your receipt is sales tax exempt. You will need to return to the store and request a credit if the store charges tax.
- Return credit card, tax exempt card, and original receipt stapled to white copy of PO to Central Office by the **next business day in person** (**DO NOT SEND THROUGH INTEROFFICE MAIL**)

### Store Instructions:

- **Wal-Mart** – present tax exemption card, and credit card at the register BEFORE the transaction begins. Check the receipt BEFORE you leave. Make sure there is no tax.
- **Sam’s** - Take the card to the cashier - indicate the transaction should be tax exempt. Return the card immediately after use. Central Office has only one card.
- **Payless** – pick up a tax exempt slip from the Customer Service Desk and present to cashier BEFORE the order is rung up.
- **Hobby Lobby**- present purchase order, tax exemption card, and credit card at the register BEFORE the order is rung up.
- **Staples** – This card is only if you can’t get the item through Staples Advantage through an online order.
- **Tractor Supply** - Present purchase order at store before transaction
- **BMO Mastercard** - Present the TSC ST-105 (tax exempt form) prior to purchase.

### Note:

The following actions will occur if a credit card is not returned within two business days:

- 1<sup>st</sup> Offense – school cannot use any credit card for 30-days
- 2<sup>nd</sup> Offense – school cannot use any credit card for the remainder of the semester
- 3<sup>rd</sup> Offense – school cannot use any credit card for the remainder of the school year

## Appendix F – Walmart Online Procedures (FACs Teachers)

1. Please turn in a requisition request to your bookkeeper or principal. (Whatever your building procedures are).

2 The FMS vendor will be listed as BMO (XXX FACS WALMART)

3 Have an OPEN PO for each account number you are using, don't combine account numbers on one requisition. (Education Fund 0101.00 and Course Fees 1997.xx)

When you place your orders online make sure your carts are separate, too. Meaning your cart should be for Education Fund purchases or Course Fee purchases. Not a combined cart. If this happens you will need to write, for each item, the account number the item should be charged to. I wouldn't want to do that so I suggest separate carts.

4 Once the bookkeeper receives notification the requisition has been turned into a purchase order, the bookkeeper can send you a PDF copy of the purchase order. Once this is in your hands, you can create an order online.

NOTE: You do not need to create a requisition for each order, this is why you are requesting an OPEN purchase order

The way your Walmart online account is set up:

I used your TSC issued email address so it will be your user ID. If you don't have one, please contact me.

The payment method has been loaded for you. I loaded a TSC credit card number is specifically for you. DO NOT share this log in information with anyone. You are responsible for the transactions on this account. Also, please do not use this account for anything but FMS ordering.

Once you have picked up your items, immediately turn in your receipt to your bookkeeper. Bookkeeper, please attach the receipt to a copy of the purchase order and write the following:

1. Partial Payment
2. Date
3. Amount of partial payment
4. Sign it
5. Attach the receipt
6. Send to Karen Page at Central Office.

Since it is a credit card paying for these charges, and we can't pay finance charges, I need you to send all transactions to the Business Office @ CO daily. There is a tight turnaround timeframe, so please be prompt with your submissions.

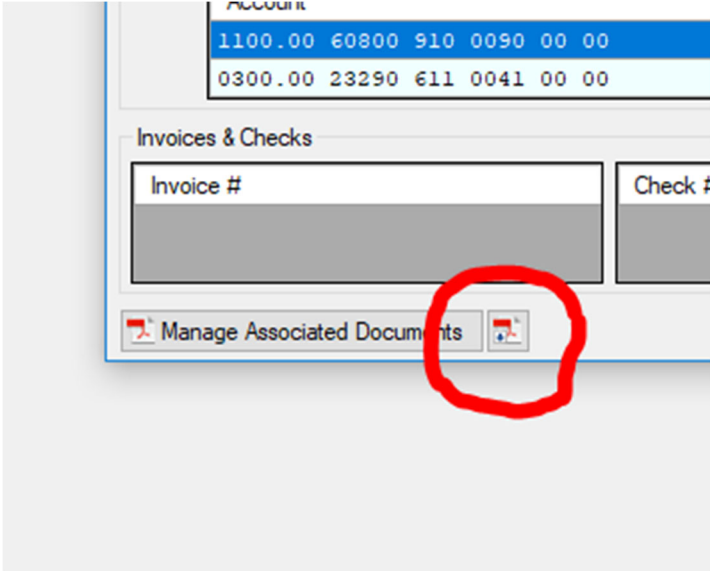
## Appendix G – Paperless Purchasing Procedures

Before the instructions are laid out, I want to point out a division in the Accounts Payable process as a whole. **First**, is **ordering**; Obtain a quote/cart, enter a requisition, and purchase order release. The **second** is issuing **payment**; receiving product, authorizing payment, receipt of invoice, check issuance.

Important Details:

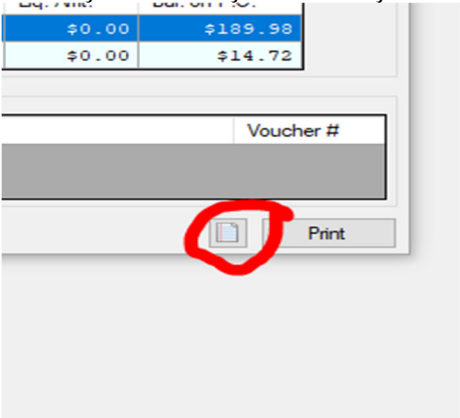
**Ordering=** When using corporation dollars and entering a FMS requisition the following should happen:

- Select a vendor from the approved vendor list in FMS
  - STOP if the vendor is not available. DO NOT enter the requisition until I have given you a vendor number. If a vendor is not in the system, FMS will allow a requisition to be entered but this should not happen until the vendor has been established.
  - New Vendor information needed Please email [kmmckinsey@tsc.k12.in.us](mailto:kmmckinsey@tsc.k12.in.us) the following information.
    - The vendor's W-9
    - Email address as to where the purchase order should be sent
    - Remit address if different than the address listed on the W-9
  
- Enter a FMS Requisition - the following is needed
  - Quote / Cart uploaded in Document Inquiry / Managed Associated Documents Using the requisition number assigned.
  - Items listed in the description, unless you have a quote/cart attached (it will accompany the purchase order when emailed) Then you do not need to type each item. So get a quote!! It will save you time. My suggestion, if you have a quote or cart, your first line of the requisition will read, "See attached quote number #####"
    - If you have an order that you want to place online, for instance, to collect a discount or due to time restraints, etc., you may do so. A requisition will need to be entered and when preparing it, the first line of the requisition must read: "DO NOT ORDER"
    - Software Systems has programming set to pick up these words
  
- When the Business Office turns the requisition into a purchase order the person that entered the requisition will receive an email that the purchase order has been created and list the PO number. The suggested process is for you to go in to FMS/ Document Inquiry, enter the purchase order number and a screen with this button will appear. Click it.



A copy of the purchase order will appear. Save the copy of the PDF in a file and then email them to the appropriate teacher. When the items have been received, have the teacher email you back. Save these files in Manage Associated documents.

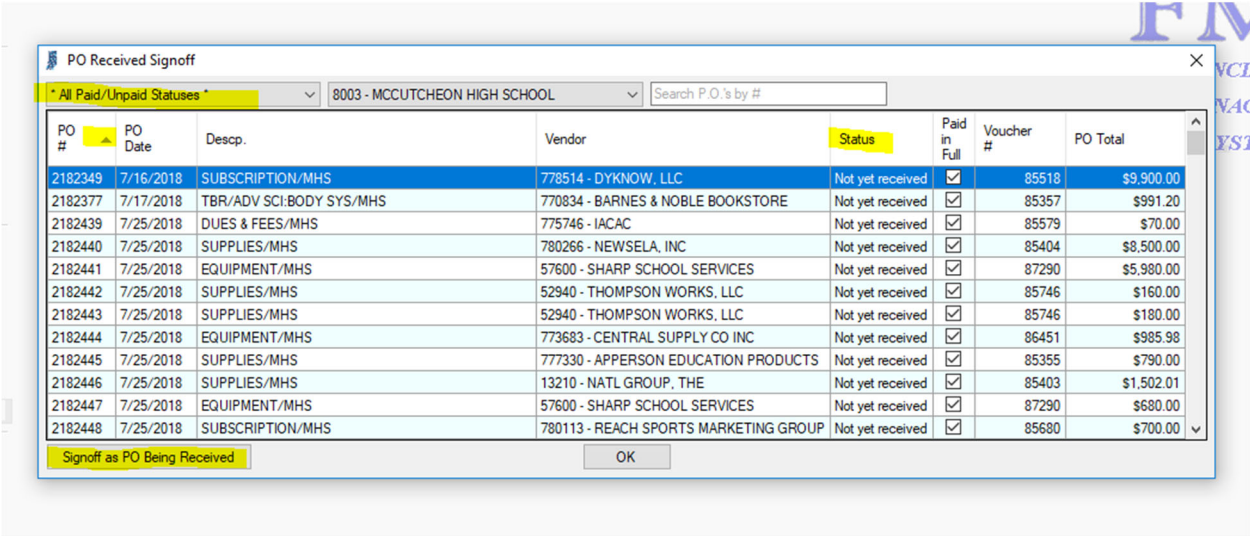
OR if you have any notes that you want to communicate about the order place them



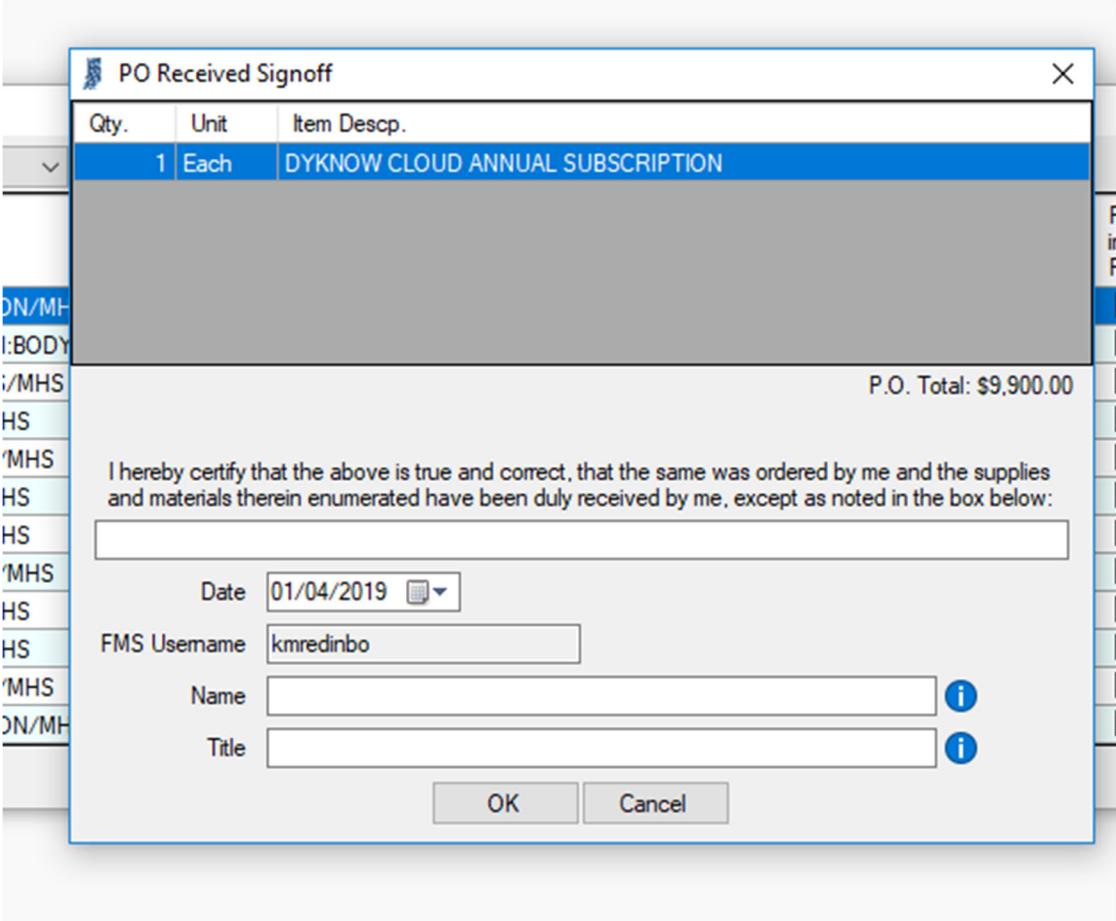
- One final note about ordering, NO invoices should be uploaded in Manage Associated Documents. ALL INVOICES should be emailed to [invoices@tscschools.net](mailto:invoices@tscschools.net) If you have questions regarding Ordering, the person to contact at CO is Diana Smith (ext 8225). If you have questions regarding payments, contact Karen Page (ext 8213).

**SIGN OFF OF A PURCHASE ORDER =**

- Navigate to your Purchasing Menu and click on PO Received Signoff. Your screen should look like this:



\* The first drop down menu "ALL Paid/Unpaid Statuses" sort it to Unpaid PO's to capture all open POs for your location. Navigate to the purchase order you are marking as complete, highlight, press the button on the bottom "Signoff as PO Being Received" You will see the "Yellow Copy" of the purchase order.



- Enter your name and Title and press OK.

Now go back to the “All Paid/Unpaid Statuses” and select the Paid PO, your purchase order you signed off on should now be listed and your “Status” column will look like this:

PO #	PO Date	Descp.	Vendor	Status	Paid in Full	Voucher #	PO Total
2182437	7/25/2018	SUPPLIES/KMS	777060 - BEARCOM INC	Received 08/23/2018 at 06:51 AM by ccannon	<input checked="" type="checkbox"/>	85359	\$2,190.00
2182438	7/25/2018	SUPPLIES/KMS	772519 - GREAT BOOK FOUNDATION	Received 08/07/2018 at 08:44 AM by ccannon	<input checked="" type="checkbox"/>	85559	\$1,826.00
2182477	8/2/2018	STAP 7201909223/SUPP...	776304 - STAPLES ADVANTAGE (IN-STORE)	Received 08/07/2018 at 08:44 AM by ccannon	<input checked="" type="checkbox"/>	85422	\$211.50
2182511	8/3/2018	SUPPLIES/KMS	13200 - COPYMAT COPY CENTER	Received 08/07/2018 at 08:43 AM by ccannon	<input checked="" type="checkbox"/>	85494	\$895.74
2182512	8/3/2018	EQUIP/KMS	57600 - SHARP SCHOOL SERVICES	Received 10/02/2018 at 02:03 PM by ccannon	<input checked="" type="checkbox"/>	86500	\$649.00
2182613	8/9/2018	SUPPLIES/KMS	777002 - AMAZON.COM	Received 08/16/2018 at 04:38 PM by ccannon	<input checked="" type="checkbox"/>	85444	\$98.97
2182614	8/9/2018	SUPPLIES/MUSIC/KMS	776996 - MUSIC ALIVE CUSTOMER SERVICE	Received 11/02/2018 at 04:01 AM by ccannon	<input checked="" type="checkbox"/>	87197	\$315.00
2182615	8/9/2018	DUES & FEES/KMS	771027 - ASCD (MD)	Received 08/16/2018 at 04:36 PM by ccannon	<input checked="" type="checkbox"/>	87427	\$69.00
2182616	8/9/2018	SUPPLIES/KMS	775700 - PRESTWICK HOUSE INC	Received 09/26/2018 at 03:13 PM by ccannon	<input checked="" type="checkbox"/>	86214	\$333.64
2182670	8/16/2018	SUPPLIES/KMS	57600 - SHARP SCHOOL SERVICES	Received 09/24/2018 at 07:40 AM by ccannon	<input checked="" type="checkbox"/>	85972	\$1,750.00
2182725	8/20/2018	STAP 7202740042/SUPP...	776304 - STAPLES ADVANTAGE (IN-STORE)	Received 09/01/2018 at 09:50 PM by ccannon	<input checked="" type="checkbox"/>	85975	\$80.32
2182728	8/20/2018	STAP 7202920399/SUPP...	776304 - STAPLES ADVANTAGE (IN-STORE)	Received 09/05/2018 at 07:33 AM by ccannon	<input checked="" type="checkbox"/>	85975	\$264.68

## **PAYMENTS**

There are two things that have to happen in order for a purchase order to be paid:  
The sign off and the receipt of an invoice.

It is VERY IMPORTANT invoices do not get uploaded in FMS under Manage Associated Documents. If you get an invoice, please make sure the purchase order number is listed somewhere and email it to [invoices@tscschool.net](mailto:invoices@tscschool.net).

I also would like to stress in the requisition phase, please, please get a quote. Because of all of the different account numbers you list on your requisition, if the invoice comes in for even a penny difference, we have to figure out where the difference is applied. Which means a phone call or email to your office, please help limit this step.

## **CREDIT CARDS / OPEN PURCHASE ORDERS**

Example: Credit Card Requisitions - Walmart, Hobby Lobby, Sam's, BMO Travel Cards.

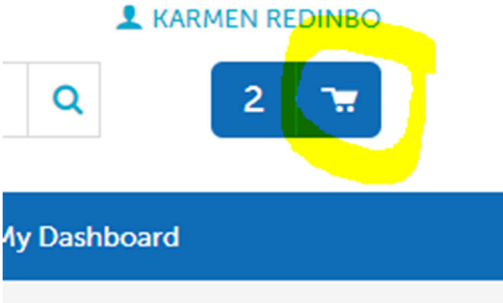
A copy of the purchase order is still required to check out the credit card. The requisitioner will receive an email notifying of the purchase order. The requisitioner should email a copy of the purchase order to the teacher, then the teacher should print the copy and bring it with them to CO to check out the card. The requisitioner should keep track of each of the teacher's purchases so they know when to electronically sign off.

## **PARTIAL PAYMENTS ON OPEN PURCHASE ORDERS**

If you intended to use a purchase order as a blanket purchase order you can e-sign your partial payment in the PO Received Signoff program. Search and open the PO number. Double click the purchase order. There is a box labeled Partial Pay. Click the box and it will activate this portion of the screen. Leave the date alone, type your name because you are approving the payment, enter the amount you are authorizing, in the note section enter the invoice number then press the OK button. Email your invoice to [invoices@tscschools.net](mailto:invoices@tscschools.net). Be sure, in the email, that you indicate that it is a partial payment and what PO number the invoice belongs to.

### Appendix H – School Specialty Purchasing Instructions

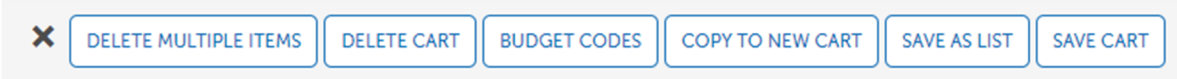
1. While TSC’s ordering window was closed, School Specialty upgraded their website. During this change you may have received notification from School Specialty to Activate your account. If you are having trouble logging in, maybe search for an email from School Specialty instructing you to reset your password to access your updated account. The email listed your user name and a link to press to active your new account. If you do not have this notification from them please contact Diana Smith.
2. After you are Logged into School Specialty, select your items by adding them to your cart. After all items are in your cart, click on the cart to review your cart.



- 3.
4. You now need to assign budget codes to your items. Once you have entered your cart, press the ACTIONS button.



5. A list of options will appear.



6. Select Budget Code and it will allow you to apply the code you entered to one item or the entire list.
7. Once Budget Codes are assigned, scroll down on the page to Purchase Order / Reference #.
8. **THIS IS NEW!** On your other screen log in to FMS and create a requisition. On the first line please type DO NOT ORDER. If you have a few items, list them and their prices. The order needs to be \$50.00 or more. If you have a really large order, your description can be “See attached cart”. Complete your requisition so that you have a requisition number.

9. On the School Specialty website, it will list a box titled Purchase Order / Reference #, enter the FMS requisition number and select SUBMIT FOR APPROVAL button.
10. Make a PDF of the list of items in your submitted cart



And upload it in Document Inquiry/ Manage Associated Documents. File name should be "Cart"

If you want to use School Specialty and you have an ECA purchase, the FMS portion above will be omitted. Please use the following instructions for entering into ECMS.

In ECMS, please create a PO so you can encumber the funds. When you create an School Specialty cart, where it asks for the PO number, type: ECA PO #/Your School Code.  
Example = ECA PO #2500073/WMS.. Then send an email to Diana Smith and let her know you have a School Specialty ECA PO# awaiting approval so she knows to release your order.

\*\*Please remember when paying School Specialty from your ECMS funds, enter the PO # so it will bring up the information for you to update and close the PO. Also, send your School Specialty check to the Business Office.

## Appendix I – Staples Purchasing Instructions

1. Log in to Staples Advantage with the user ID and password.
2. Select your items by adding them to your cart.
  1. Select a budget code for the item
3. Advance to the Review & Checkout screen
4. **THIS IS NEW!** On your other screen log in to FMS and create a requisition. On the first line please type DO NOT ORDER. If you have a few items, list them and their prices. The order needs to be \$50.00 or more. If you have a really large order, your description can be “See attached cart”. Complete your requisition so that you have a requisition number
5. On the Staples website, it will list a box for your PO number, enter the FMS requisition number and select SUBMIT ORDER button.
6. Your shipping should be free.
7. Review your order. Things to look for:
  1. Make sure your requisition number is listed in the PO # box. **THIS IS NEW!**
8. Submit order for approval. Make a PDF of the list of items in your submitted cart and upload it in Document Inquiry/ Manage Associated Documents. File name should be “Cart”

If you want to use Staples and you have an ECA purchase, the FMS portion above will be omitted. Please use the following instructions for entering into ECMS.

In ECMS, please create a PO so you can encumber the funds. When you create an Staples cart, where it asks for the PO number, type: ECA PO #/Your School Code.

Example = ECA PO #2500073/WMS.. Then send an email to Diana Smith and let her know you have a Staples ECA PO# awaiting approval so she knows to release your order.

**\*\*Please remember when paying Staples from your ECMS funds, enter the PO # so it will bring up the information for you to update and close the PO. Also, send your Staples check to the Business Office.**

## **Appendix J – AED Purchasing Procedures**

Each school is required to maintain AED Equipment and necessary supplies to operate the equipment.

Equipment Purchases – Should meet standardization requirements provided by TSC Safety Director Schools should pay for AED machines using supply dollars. If a school has received a donation for the purchase of an AED, the same requirements apply for equipment standardization.

Supply Purchases – Please have your school health clinic nurse requisition the supply orders through Krystal Zahn, Nurse Manager. Monies received from CPR classes help pay for the replenishment of AED pads and batteries. Supplies for mobile and/or machines located outside of the building that are used for athletic or extra-curricular activities will be the responsibility of the individual department to fund using extra-curricular dollars.

Maintenance/Inspections – The school health clinic nurse will inspect interior building AED machines on a monthly basis. Any maintenance needed will be reported to Krystal Zahn. Any maintenance costs should be paid using Operations Fund repair dollars. Inspection of mobile and/or machines located outside of the building is the responsibility of the department head or designee.

## Appendix K – Dormant/Stale Check Procedures

1. Obtain the outstanding check list from bank reconciliation in FMS. In order for a check to be considered dormant it should be at least two years old as of December 31. However, read the wording on the check stock as to when the check is no longer valid.
  
2. Compile the outstanding data into a spreadsheet. Example information to include would be; Check number, parent or guardian name, address, amount of refund, description.
  
3. Merge outstanding data into a form letter (sample A). The letter informs the parent or guardian about the outstanding check. It gives three options either to cash the check, request a new one or donate. It also gives a deadline. If they do not respond by the deadline then the money is donated to either the lunch donation or backpack program accounts.
  
4. How to account for dormant items in FMS. Once the time has expired for the parent to respond, do the following steps to clear them from your outstanding list. In Bank Recon, clear each check in check/deposit maintenance. Do not void the voucher. Receipt the total amount of items cleared into the appropriate fund 0101.00 01999 for the backpack program or 0850.49 01999 for the lunch donations. Then write a check to TSC - description "Dormant Account" and receipt to the appropriate donation account 2012.xx (lunch donations) or 2002.83 Backpack Program.  
  
\*\*\*\*NOTE Because you are only clearing them from bank recon and not voiding the voucher in FMS the voucher will show outstanding. If someone would claim the money at a later date it would need to be taken from the donation account. Be sure to keep a list of checks that you marked as dormant.
  
5. It is recommended that on a monthly basis to review the outstanding check list and don't let anything become more than 60 days old. When doing bank reconciliations, reach out to the vendors that haven't cashed the checks and get them to cash the check. This way steps 1-4 are not needed.

## Appendix L – Lost Library Book Procedures

This procedure is to streamline, for the entire corporation, the reporting of lost library books and the collection of their fees.

A library book is considered overdue 10 days following the original due date. Starting on day 10, the Media Specialist will schedule a Destiny weekly late book reminder. The reminder email will be sent to the student and/or parent until the book is returned. This notice is ONLY a reminder and no money is to be collected or requested. The email will list a picture and title of the book. It will also mention the cost of the book and remind the patron that it is important for books to be returned in a timely manner. It will disclose that any books not returned by the last student day in the first semester will be charged to the student's account in January.

If a student has one lost book this will not prevent him/her from checking out an additional library book. Only at the point that the student has three books not returned will we suspend books from being checked out. Once a bill has been settled, then the student will resume library privileges.

### First semester instructions:

The Media Specialists, by the end of the first week back from winter break, will prepare the "lost" list from the first semester and share that information with the bookkeeping secretary at each building. The "lost" book replacement cost will be removed from Destiny by the end of January. The fee will be waived in Destiny.

The school's bookkeeper will then enter each account into Rycor and this entry will need to be completed no later than the end of January.

After the list has been entered into Rycor, then a final email will be sent by the Media Specialist to the parent indicating a charge has been placed on their student's account. The email should include the following information (See Sample A):

- the picture and title of the book,
- the amount that was assessed to the student account,
- instructions on how to make payment (parents should send payment to the school's bookkeeper),
- student account number.

Note: If payment has been applied, **no refunds** will be issued. If the student finds the book they will keep it, or if they choose, the student/family can donate the book back to the school's library.

## **Appendix M – New Vendor Procedures**

These instructions should be followed to add a new vendor to FMS.

A TSC Vendor Application is accessible by navigating to the TSC website, hovering over Department and selecting Business. Once on the Business page, scroll to the bottom and select Vendor Application Process. Select the Vendor Application Packet for most vendors. The Construction packet is for bid projects.

After receipt of all documents, which will include a TSC Vendor Application, Affidavit and W-9, a designated person from the Business Office will create and assign a FMS vendor number.

The information from the TSC Vendor Application (pictured)

**TIPPECANOE SCHOOL CORPORATION VENDOR APPLICATION**

Does your company accept purchase orders?

Yes                      No

If no is selected, the Tippecanoe School Corporation will not process your vendor application.

**COMPANY INFORMATION**

Vendor Name
Vendor Address
Vendor City
Vendor State
Vendor Zip Code

Remittance Name
Remittance Address
Remittance City
Remittance State
Remittance Zip Code

Contact Name for Purchase Orders

Direct Phone Number & Extension

Email Address for Purchase Orders

Employer Identification Number (EIN)

\*Please provide a current W-9 with your application.

**PAYMENT INFORMATION**

Will you accept Mastercard as the form of payment with no limits or fees?

Yes                      No

\*If yes is selected, you must provide an accounts receivable email address. A Mastercard number will be sent in a secured email.

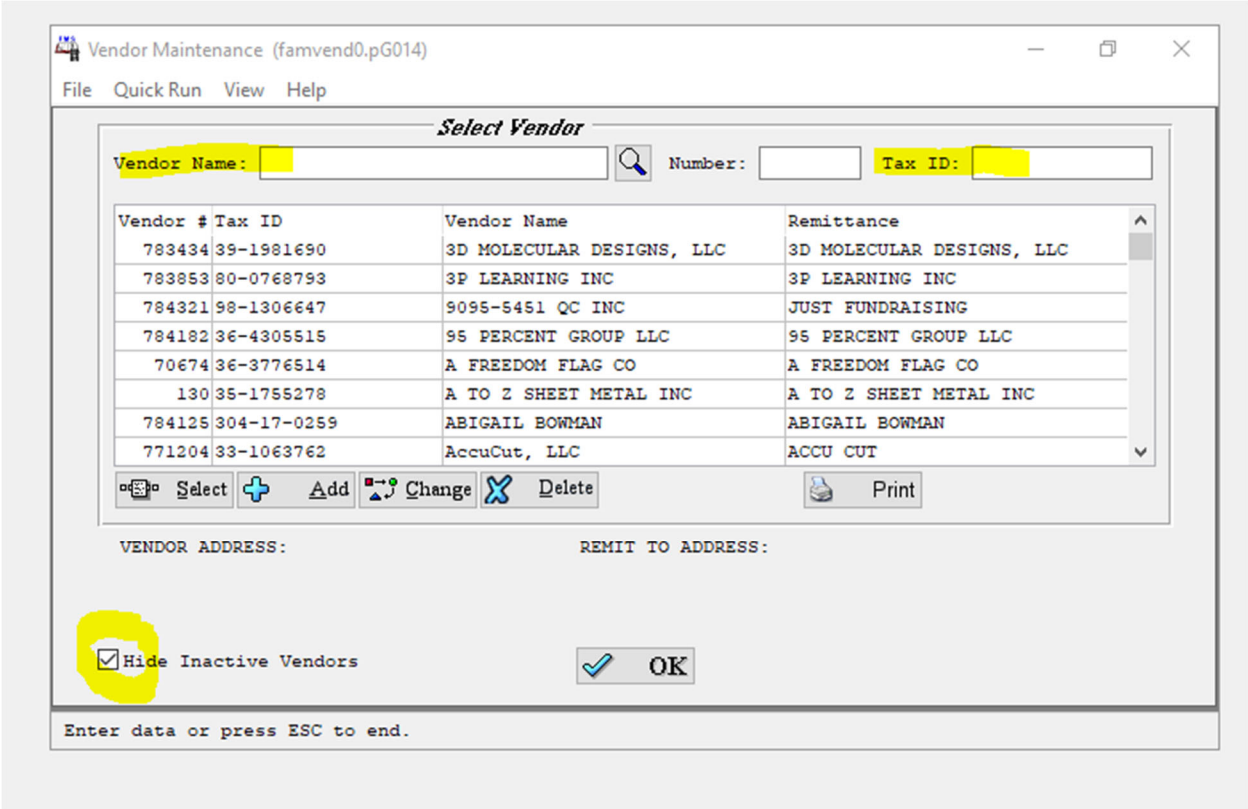
Accounts Receivable email address

The information above should be entered into the Vendor Maintenance program in FMS.

From FMS main menu select:  
Financial Applications  
Purchasing  
Vendor Maintenance

First, search the vendor name in the search box to see if the vendor exists.

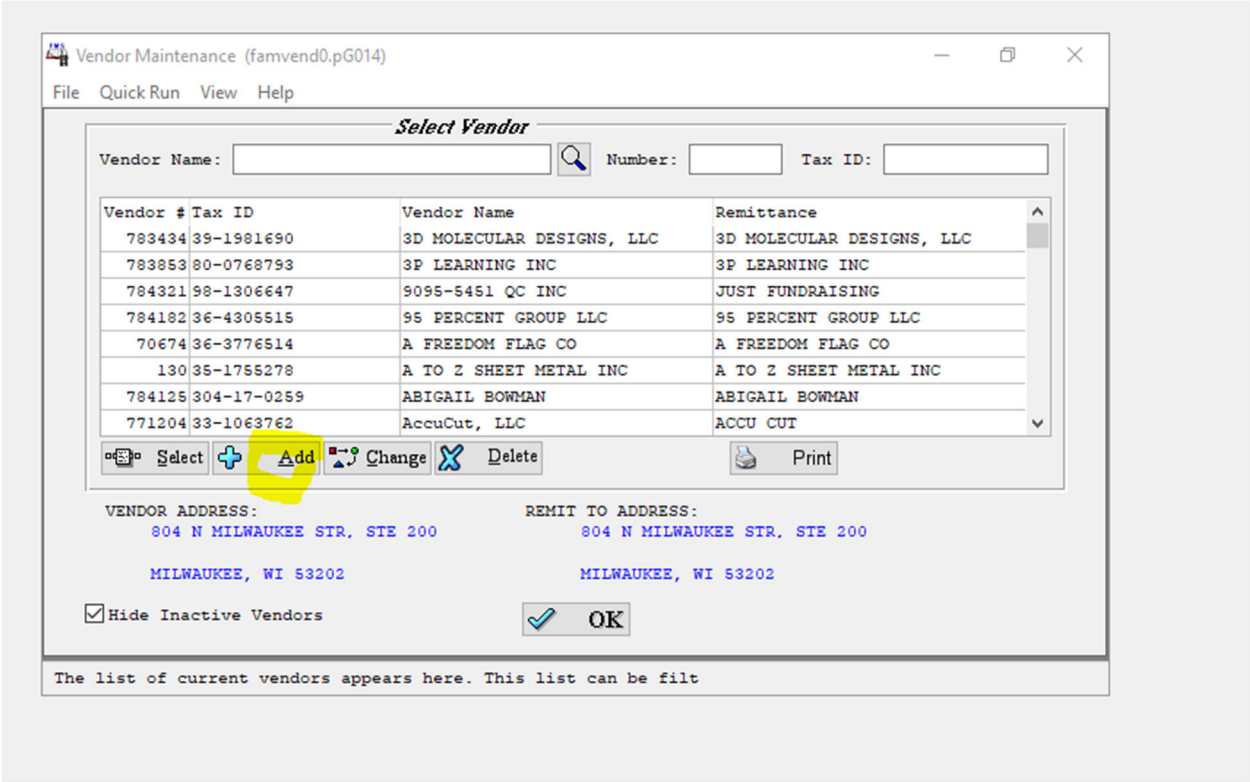
Uncheck the Hide Inactive Vendors so you open the entire vendor list.  
Search by the Vendor Name and search by the Tax ID number (EIN), listed on the application and the W-9 they have submitted.



If the vendor appears then the data for the vendor can be updated via the credit application. You would need to click on the vendor, highlight in blue then click the change button. This will allow an edit box to open. \* NOTE - if the vendor name and the Tax ID number doesn't match the application then create a brand new vendor. Do not change the number. The payments on record were established on the existing EIN number.

If a search of the vendor's name and the Tax ID number doesn't list an existing vendor in the vendor pool, a new vendor can be created.

A new vendor can be created by pressing the add button.



A blank vendor template will appear.

Adding New Vendor X

Vendor #: 784331	Remittance Information:	
Name: <input type="text"/>	Name: <input type="text"/>	
Address 1: <input type="text"/>	Address 1: <input type="text"/>	
Address 2: <input type="text"/>	Address 2: <input type="text"/>	
Foreign: <input type="checkbox"/>		
City: <input type="text"/>	City: <input type="text"/>	
State: Wisconsin <input type="text"/>	State: Wisconsin <input type="text"/>	
Zip Code: <input type="text" value="-"/>	Pay Zip Code: <input type="text" value="-"/>	
DBA Name: <input type="text"/>	Status: <input checked="" type="radio"/> open <input type="radio"/> close <input type="checkbox"/> EPay Vendor?	
Contacts	Product Categories	TAX INFO
<input checked="" type="checkbox"/> Report Card	Last Activity:	
Notes: <input type="text"/>		

OK  Cancel Print

Take the data from the application and enter it into the appropriate fields.

There are two buttons that need to be completed, Contacts and Tax Info (highlighted)

Adding New Vendor

Vendor #: 784331

Name:

Address 1:

Address 2:

Foreign:

City:

State: Wisconsin

Zip Code: -

DBA Name:

Remittance Information:

Name:

Address 1:

Address 2:

City:

State: Wisconsin

Pay Zip Code: -

Status:  open  
 close  
 EPay Vendor?

Report Card

Notes:

Contacts Product Categories TAX INFO

Last Activity:

OK Cancel Print

Vendor Mail

Quick R

Vendor

Vendor
7834
7838
7843
7841
706
J
7841
7712

## Appendix N – Scholarship Procedures

1) High School Nominates Student for Scholarship/Award.  
Scholarship/Award Committee Selects a Winner. Committee should provide documentation/letter listing the following information:

2)

- a. Student's Name
- b. Scholarship Name/Award Name
- c. Amount of Award
- d. Date of Award

Administrator/Club Sponsor provides the following information to the Principal or Athletic Secretary.

3)

- a. Tippecanoe School Corp Scholarship Vendor Application.

Copy of documentation/Committee Letter selecting student and award amount. The letter must be signed by Administrator/Cub Sponsor

b.

The Secretary will send the Vendor Application to the Business Office to obtain a vendor number.

4)

Once the vendor number is assigned a requisition is entered to request the payment. The supporting documentation (3b) is uploaded to the requisition and emailed to the invoice inbox referencing the requisition number. A purchase order will be assigned and an e-signature will be required by the building Principal/Athletic Director.

5)

Each Scholarship must be approved by the School Board at a regularly scheduled board meeting prior to a check being issued. Checks will be mailed to the Student's home address.

6)

7) Student will need to sign over the check to their university's bursar office.

8) If the award is not a scholarship and should only be issued to the student, please notate this in the documentation provided by the committee a different procedure will need followed.

### NOTES:

Each year the guidance department of each high school will provide to the Business Office a listing of awards/scholarships so that a review may be done to ensure that all scholarships that are to be issued by the school district have been accounted for.

Both schools have been provided access to scholarship fund balances. The Extra-Curricular Treasurer in each building is able to pull an appropriation report that will provide the remaining cash balance for each.

**TIPPECANOE SCHOOL CORPORATION VENDOR APPLICATION**  
**Abbreviated form for special circumstances**

**Scholarship Data**

Student Name
Student Address
Student City
Student State
Student Zip Code
Student Phone Number
Student Personal Email (not a TSC issued email)
Scholarship Name
University Name

**NOTE:** The scholarship check must be written to the student AND the university because of this we will waive the collection of a W-9 and the issuance of a 1099. As long as the check is going to the university there is not a taxation issue.

## Appendix O – Copy Machine Toner Replenishment Procedures

To ensure that the schools have the toner needed at each site, the following guidelines should be followed. We are in the process of rolling out the Toner Widget Program which will help the school save costs by ensuring the most efficient use of supplies.

1. All Tippecanoe School Corporation (TSC) machine supply levels are monitored and set up to alert Van Ausdall and Farrar (VAF) once toner has reached a 20% level in the machine. These alerts are worked through VAF's Customer Care and are shipped to the school where the device is located. The packing slip will include the internal device location and the VAF device number, Txxxxxx. When the toner arrives, it should be designated for the VAF device number identified on the packing slip.

2. An extra toner for each Black and White model family will be supplied at the school. For example, Ricoh MP4055 and 5055 are of the same model family. Multiple backups will be supplied where there are three or more of the model family at a school.

3.

a. 1-2 units - 1 backup toner

b. 3-5 units - 2 backup toners

c. 6-8 units -3 backup toners

d. 9+ units - 4 backup toners

The extra toners will be kept at the school's designated areas and managed by the school Admin Aide. Once a Black and White toner is replaced, the Admin Aide should email the VAF Customer Care Center at [supplies@vanausdall.com](mailto:supplies@vanausdall.com) with the VAF device number, Txxxxxx, to verify proper toner inventory.

When a device alerts that the toner is low, notify the Admin Aide with the VAF device number, Txxxxxx, from the front of the unit. Once toner shows empty on the Toner Gauge Widget icon on main log in screen, it can be replaced with a toner from the school's inventory.

4. At agreed upon interval between VAF and TSC, VAF will schedule someone to come on site to inventory toner, and to discuss any issues with the school Admin Aide. Notes from these visits will be communicated to the TSC CFO, IT Director, and Coordinator of Technology Systems.

## **Appendix P – Counterfeit Currency**

The following procedures should be followed when presented with, or upon discovery of suspected counterfeit currency.

- 1) Notify local police department as soon as possible.
- 2) If presented with suspected currency, advise the patron that the currency must be checked. DO NOT make change, or escalate the situation if the patron becomes agitated. If the patron is aggressive/threatening, call for the security officer (high schools) or dial 911. If the individual leaves the scene, and is unfamiliar, write down as complete a description as possible for the authorities.
- 3) If the patron is cooperative, ask them to wait until police arrive to file the report.

At no time should any corporation employee become confrontational or risk personal injury by refusing to return the suspect currency. If the patron demands it be returned, do so, and report the incident immediately.