

LOGANSPORT COMMUNITY SCHOOL CORPORATION



BUSINESS OFFICE PROCEDURES AND INTERNAL CONTROLS

Logansport Community School Corporation
Business Office Procedures and Internal Controls

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Five Components of Internal Controls

Internal Control Procedures – Examples

I. INTERNAL CONTROL SYSTEM

Logansport Community School Corporation's internal control system comprises the policies and procedures established to provide reasonable assurance that specific District objectives will be achieved. Accounting responsibilities, procedures, and policies should be implemented and designed to prevent:

1. Misstatement of account balances because errors go undetected (both intentional and unintentional); and
2. Misappropriation of cash and other resources of the School District.

These objectives are pursued through a sound internal control structure which is carefully established and followed by business office personnel. Such an internal control structure can also tend to promote operational efficiency.

From a financial statement perspective, LCSC's internal control structure is comprised of the control environment, the accounting system, control procedures and internal control systems. This internal control structure will ensure that the five requirements are met – Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring Activities.

These elements of the internal control structure are as follows:

Control Environment

The control environment encompasses the collective effort 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 operating style including but not limited to:

1. LCSC's organizational structure.
2. Functions of the Board of School Trustees
3. Methods of assigning authority and responsibility.
4. Management's control methods for monitoring and following up on performance.
5. Personnel policies and procedures.
6. Various external influences that effect the District's operations and practices.

The control environment reflects the overall attitude, awareness, and action of the Board of School Trustees, Administration, and others concerning the importance of control and its emphasis in the Logansport Community School Corporation.

Accounting System

The accounting system encompasses the methods and records established to identify, assemble, analyze, classify, record, and report LCSC'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:

1. Identify and record all valid transactions.
2. Describe on a timely basis the transactions in sufficient detail to permit proper classification of transactions for financial reporting.
3. Measure the value of transactions in a manner that permits recording their property monetary value in the financial statements.
4. Determine the time period in which transactions occurred to permit recording of transactions in the property accounting period.
5. Present properly the transactions and related disclosures in the financial statements.

Control Procedures

Risk assessment encompass those policies and procedures, in addition to the control environment and accounting system that administration has established to provide reasonable assurance that specific LCSC objectives will be achieved. Control procedures pertain to:

1. Proper authorization of transactions and activities.
2. Segregation of duties to reduce the opportunities to allow any person to be in a position to both perpetrate and conceal error or irregularities in the normal course of his/her duties. A proper segregation of duties entails assigning different people the responsibilities of authorizing transactions, recording and reconciling transactions, and maintaining custody of assets.
3. Design and use of adequate documents and records to help ensure proper recording of transactions and events, such as monitoring the use of pre-numbered documents.

System

1. Provide adequate safeguards over access to and use of assets and records, such as secured facilities and authorization for access to computer programs and data files.
2. Independent checks on performance and proper valuation of recorded amounts, such as clerical checks, reconciliations, comparisons of assets with recorded accountability, computer-programmed controls, administrative review of reports that summarize the detail of account balances, and user review of computer generated reports.

Job Descriptions

Job Title: Business Manager/Controller

Exempt: (Y/N): Yes

Work Days: 260

Salary Benefits: Established by Board Policy

Department: Administrator

Location: Corp Administration Building

Supervisor: Superintendent

Employment Terms: At-Will

Date Revised: January 2018

Summary: Directly responsible to the Superintendent of Schools and functions to coordinate and maintain those ethical business processes required for the efficient financial operation of the School Corporation in accordance with the objectives and philosophy of the School Corporation and State codes and regulations.

Essential Duties and Responsibilities:

I. Employee Requirements:

- Maintains own regular and prompt attendance.
- Maintains appropriate appearance.
- Promotes good public relations for the School Corporation and community.
- Remains free of any alcohol or non-prescribed controlled substance abuse in the workplace through his/her employment in the Corporation.

II. Promotion and Acceptance of Corporation Goals, Objectives, and Policies:

- Direct, at the request of the Superintendent, the development of written policies and regulations to carry out the business office related functions of the educational program of the School Corporation.
- Attend all regular and special meetings of the Board of School Trustees to assist in the interpretation and dissemination of Board activities and actions to the news media, school personnel and community at-large.

III. Personnel Administration:

- Supervise and annually evaluate all personnel who directly report to his/her office in accordance with the established procedures of the School Corporation.
- Call upon and request assistance from personnel as is appropriate in the performance of all assigned responsibilities.
- Initiate and direct, in cooperation with and assistance from staff personnel, procedures and criteria for the efficient and effective selection and recommendations of qualified candidates for employment.

IV. Instructional Leadership:

- Work with members of the instructional staff in planning for, budgeting for, and otherwise providing, equipment and materials for all phases of the instructional program.

V. Staff Development:

- Supervise and annually evaluate all personnel who report directly to this office in accordance with the established procedures of the School Corporation.
- Organize with staff assistance, or otherwise provide for staff attendance to various in-service programs for non-certificated staff improvement as needs surveys may dictate.

VI. Planning and Evaluation:

- Initiate and assist in continual evaluation of all facets of the endeavors of the School Corporation, thus facilitating better planning and programming of economic resources for better utilization.

VII. Business Management:

- Initiate and direct efficient and effective procedures and criteria for the coordination of the financial planning of the School Corporation and prepare and submit a detailed written document which shall

analyze the material and personnel needs of the district and translate those needs into costs and revenue requirements.

- The maximum utilization of all buses in accordance with State codes and regulations.
- The storage and retrieval of records, with appropriate security measures.
- Prepare and submit according to established deadlines all required and requested local, regional, State, and National forms and reports.
- Initiate and direct efficient and effective criteria and procedures for establishing and maintaining the accurate accounting, auditing, and reporting policies and regulations of all financial activities in accordance with local and State codes and regulations.
- Be responsible for the efficient and effective operation of the program of the School Corporation within the approved budget appropriations, as adopted by the Board of School Trustees.
- Initiate and direct procedures and criteria for the review of all forms utilized in the Business Office for the purpose of simplifying and maximizing the processing of all data and information.
- Assist at the direction of the Superintendent in preparing the annual formal budget document for submission to and approval of the Board of School Trustees and other legally designated agencies of the State of Indiana.
- Establish and maintain efficient and effective criteria and procedures for the requisitioning, purchasing, receiving, inspecting, storing, recording, distributing, maintaining and operating of all equipment and supplies in terms of meeting the stated purposes, objectives, and philosophy of the School Corporation and the local and State codes and regulations.
- Provide, upon request, consultation and assistance to all school personnel directly charged with the preparation of preliminary budget estimates for the various school programs.
- Establish and maintain efficient and effective procedures and criteria for the appraisal and annual review of the insurance needs of all buildings, grounds, facilities and equipment, and make appropriate detailed written recommendations to the Superintendent.
- Serve as official purchasing agent of the School Corporation and establish purchasing procedures that will secure this function.
- Advertise and receive bids on all major items of purchase for which formal specifications are required.
- Review with the Maintenance Director all requests for non-routine building and equipment repairs and maintenance work and for any remodeling or rehabilitation of rooms, referring all major projects to the Superintendent with recommendations for action.
- Develop pay scales, work hours and vacation schedules, and general policies to govern the services of non-certificated employees, recommend them to the Superintendent for approval.
- Serve as consultant to the staff on costs, technical design, and specifications of materials and equipment in planning for all new building construction, remodeling projects or development of sites.
- Serve as the School Corporation's official agent and contact person with architects and engineers employed by the School Corporation during all phases of construction.
- Serve as chief advisor to the Superintendent on all matters of school business management and to perform other duties as directed by the Superintendent.

VIII. Auxiliary Services:

- Assist, as a member of the Cabinet, in determining the recommended course of action the School Corporation should follow in any venture under consideration by the School Corporation.

Qualification Requirements:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience:

A bachelor's degree in accounting and/or business management with a minimum five years' experience is preferred.

Other Skills and Abilities:

Ability to perform duties with awareness of all Corporation requirements and School Board policies.

Job Title: Finance Supervisor

Exempt: (Y/N):	Yes	Work Days:	260
Salary Benefits:	Established by Board Policy	Department:	Finance Office
Location:	Corp Administration Building	Supervisor:	Business Manager
Employment Terms:	At-Will	Date Revised:	January 2018

Summary: Serves as Deputy Treasurer and supervises day-to-day operations in payroll, fringe benefits, accounts payable, accounts receivable, and inventory control.

Essential Duties and Responsibilities:

- Responsible to assist the Business Manager/Controller in the day to day business functions of the School Corporation.
- Prepares and submits state and federal financial reports.
- Directly supervises payroll, fringe benefit, accounts payable, accounts receivable and fixed assets for the corporation.
- Provides assistance in personnel department matters.
- All other duties as assigned by the Business Manager/Controller and/or Superintendent.

Employee Requirements:

- Maintains own regular and prompt attendance.
- Maintains appropriate appearance.
- Promotes good public relations for the School Corporation and community.
- Remains free of any alcohol or non-prescribed controlled substance abuse in the workplace through his/her employment in the Corporation.

Supervisory Responsibilities:

Directly supervises the operations of the Finance Office.

Qualification Requirements:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience:

- A two-year associates degree in business administration or related field/equivalent experience in a business office environment. Prior school business office experience is preferred.
- Efficient and accurate keyboarding skills with attention on details.
- Ability to work well with all levels of staff in a professional manner.
- Strong organizational skills with ability to use multiple technology resources. Komputrol software experience is preferred.
- Willingness to learn and excellent attendance record.

Other Skills and Abilities:

Ability to deal with problems involving a variety of concrete variables in standardized situations. Ability to interpret a variety of instructions furnished in written, oral or schedule form. Ability to perform duties with awareness of all Corporation requirements and School Board policies.

Job Title: Finance Clerk

Exempt: (Y/N): No

Hours: Varies

PT/FT: Full-Time

Salary Benefits: Established by Board Policy

Employment Terms: At-Will

Classification: Classified

Hours/Days: 8/210-260

Salary/Hourly: Hourly

Supervisor: Finance Supervisor

Date Revised: February 2018

Qualifications:

- Two-year associates degree in business/administration or equivalent experience in business office environment.
- Strong communication skills and ability to work as a team with a positive mindset.
- Efficient and accurate keyboarding/data entry skills with attention on detail.
- Willingness to learn, solid attendance record and desire to work with numbers.

Functions:

- Maintain and process accounting records associated with payroll, accounts payable, accounts receivable and purchasing.
- Reconcile monthly bank statements.

Duties:

- Responsible to report to Finance Supervisor progress of all functions associated with position.
- Assist Finance Supervisor as needed.

Job Title: High School Secretary/Treasurer

Exempt: (Y/N): No

Work Days: 260

Salary Benefits: Established by Board Policy

Supervisor: Building Principal

Employment Terms: At-Will

Date Revised: February 2018

Qualifications:

- Associates degree in accounting, comparable training in bookkeeping, and/or management experience.
- Technology skills required along with ability to learn and use other educational database software.
- Strong organizational skills.
- Knowledge of budgets (fund accounting).
- Excellent communication skills both oral and written.

Functions:

- Communicates with school activities, events and time lines.
- Work closely with the High School Principal making sure that all checks are signed and purchase orders and other important financial papers are in order.
- Insure all the school financial functions/practices are in compliance with State Board of Accounts.

Duties:

- Prepare athletic gate(s) as needed.
- Perform banking needs as required.
- Enter receipts into CPA and Komputrol.
- Prepare claims for payment as needed.
- Enter Athletic claims into CPA.
- Enter Athletic Fundraiser claims into Komputrol.
- Present checks to Principal for approval and signature.
- Prepare fine notices, NSF letter notices, etc. as needed.
- Print Komputrol Fund Ledgers and Statement of Funds.
- Copy all Komputrol Fund Ledgers.
- Copy Statement of Funds for Principal.
- Print CAP Fund Account Ledgers, Checking Account Ledger (Fund 1100), and Schedule of Balances.
- File CPA info and Komputrol Athletic Fundraiser account information.
- Reconcile bank statements.
- Prepare Board letter for Principal regarding ECA donations, if appropriate.
- Monitor change machine in cafeteria.
- Notify Media about All-Sport and basketball ticket sales.
- Prepare Officials checks.
- Sell student All-Sport tickets.
- Update Ticketracker.
- Issue comp tickets to elementary/junior high school basketball coaches.
- Receipt and issue all ticket orders.
- Print/process 1099 information.
- Send sales tax, if appropriate.
- Prepare tax documents.
- Update all ticket spreadsheets.

- Order season tickets.
- Void any checks outstanding over two years.
- Prepare ticket letters for upcoming school year.
- Contact Senior Class President and sponsor about donating funds to next class.
- Prepare manila folders for next year.
- Prepare parking passes.
- Invoice laptop fees.
- Renew comp AS/FB tickets.
- Issue last batch of checks for the school year.
- Reconcile bank statements.
- Run CPA and Komputrol end of year reports.
- Run Gateway reports.
- Copy CPA and Athletic Fundraiser end of year reports to Athletic Director.
- Send copy of yearly LHS ledgers to LCSC Treasurer.
- File claims.

Job Title: Elementary/Junior High School Treasurer

Exempt: (Y/N): No

Hours: Varies by building

PT/FT: Full-Time

Salary Benefits: Established by Board Policy

Employment Terms: At-Will

Classification: Classified

Hours/Days: 8/210

Salary/Hourly: Hourly

Supervisor: Building Administrator

Date Revised: February 2018

Qualifications:

- High School Diploma
- Computer Skills – Excel, Microsoft Word, Email
- People Skills
- Well Organized
- Ability to learn new technological/secretarial skills

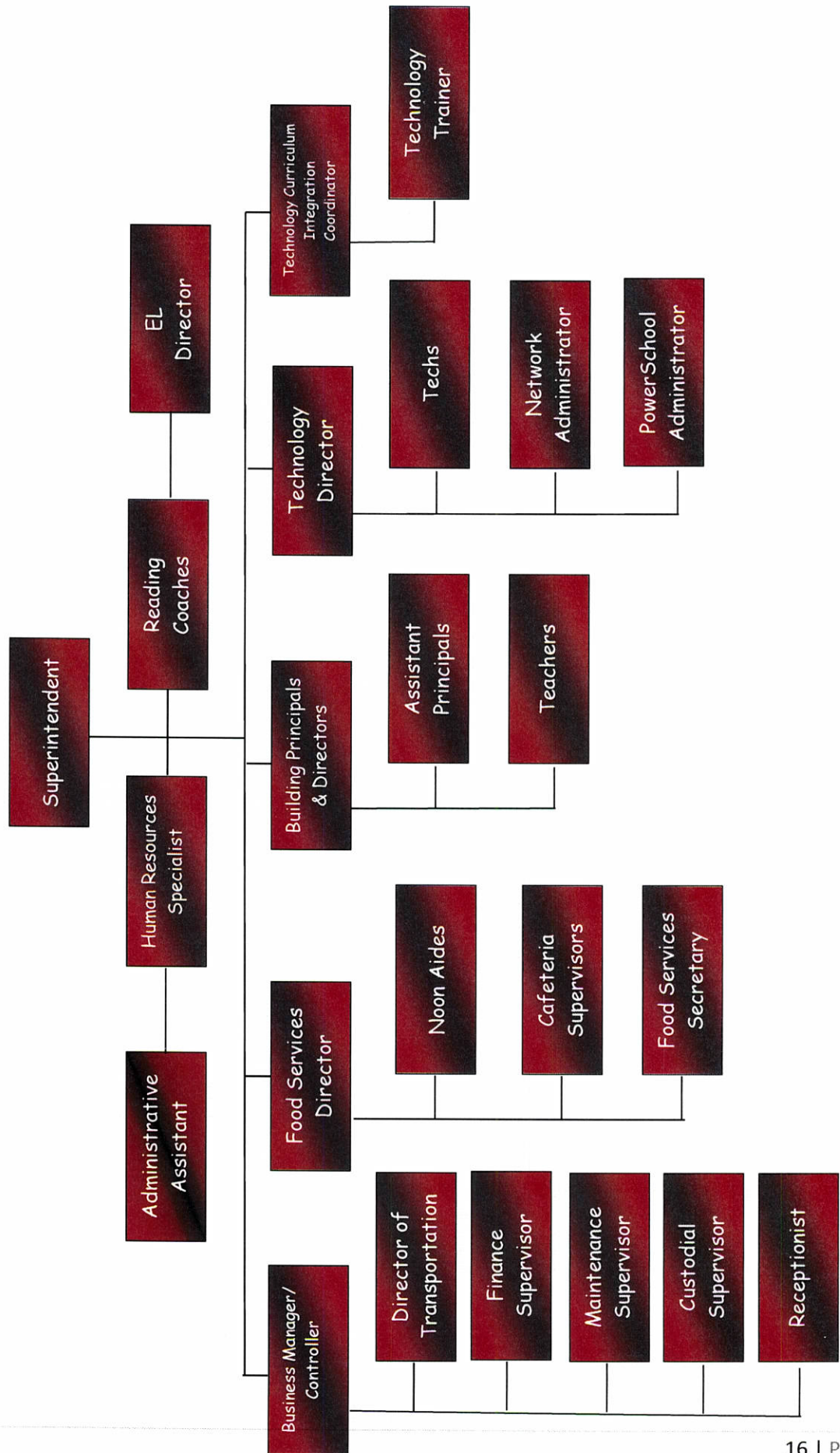
Functions:

- Coordinates office activities and communications with school activities, events, and timeline
- Maintains the principal's calendar, schedule and appointments
- Receives and screens phone calls and visitors
- Maintains all records including student

Duties:

- Acts as receptionist for the office by answering phone and welcoming visitors
- Maintains student records – educational, discipline, attendance, etc.
- Requests transportation for field trips
- Maintains student database
- Maintains extra-curricular accounts and completes required local/State reports
- Maintains textbook rental account
- Maintains spreadsheet for Corporation accounts for building level
- Performs banking needs, as required
- Creates requisitions for purchases
- Maintains textbook inventory
- Assists teachers if time allows
- Other duties as assigned by Supervisor

Logansport Community Schools



DAILY PROCEDURES

Activity	Employee	Separation of Duties
DAILY PROCEDURES:		
Cash Receipts Activities:		
Open mail and assign account for receipt	Finance Clerk 1	Person who opens mail does not write official receipt
Receive money	Finance Clerk 2, 3, 4, 5, 6	
Issue official receipts	Finance Clerk 5	
Prepare bank deposits	Finance Clerk 1, 5	
Review bank deposit in detail before taking to bank	Business Mgr, Finance Supervisor	
Take deposits to bank	Business Mgr, Finance Supervisor	
Post receipts	Finance Clerk 5	
Access to computer system to make receipt adjustments	Finance Supervisor	
Approves adjustments	Business Manager	
Prepare customer billings (i.e., retiree insur bills)	Finance Supervisor	
Mail billings or statements	Finance Supervisor	
Approve accounts receivable adjustments	Business Manager	
Cash Disbursement Activities:		
Authorize purchases	Finance Supervisor	Finance Supervisor approves PO before it is issued
Prepare purchase orders	Finance Clerk 4, 6	
Certify receipt of goods or services	Individual ordering goods at building level	
Prepare claim for payment	Finance Clerk 4, 6	Claim is approved before processing
Approve claim	Finance Supervisor	
Audit claims	Finance Clerk 5, 6	
Reviews Invoices/receipts attached to each claim to support the disbursement	Business Manager/Controller	
Approve claims - Disbursing Officer	Finance Clerk 5, 6 Finance Clerk 1, 4, 5 Finance Clerk 5	
Write checks (generated by accounting system) Write manual checks Have receipt of W-9 form before paying vendor	Finance Clerk 5, 6	
Post checks	Business Manager/Controller	
Sign A/P checks--automated in accounting system		

DAILY PROCEDURES

Mail or distribute checks	Finance Clerk 5, 6
A/P checks are accounted for in numerical order	Finance Clerk 5, 6
A/P check numbers are reconciled to the A/P bank acct	Finance Clerk 1
A/P checks are in a secured location	Finance Supervisor, Finance Clerk 5
Custodian of petty cash	Business Manager/Controller
Custodian of investments	Business Manager/Controller
Access to check stock	Finance Clerk 5, Finance Supervisor
Access to computer system to make adjustments	Finance Supervisor
Payroll Activities:	
Post vacation and sick leave records	Finance Clerk 1, 2, 3
Check and review time sheets	Finance Clerk 1, 3
Approve corrections to recorded time	Finance Supervisor
Input corrections to recorded time	Finance Clerk 1, 2, 3
Prepare payroll claims	Finance Clerk 1, 2, 3
Approve payroll claims to be run in accounting system	Finance Supervisor
Approve payroll claims for disbursing officer	Finance Supervisor
Calculate deductions and net pay	Finance Clerk 2
Generate Doculivery payroll advice	Finance Clerk 1, 2
Sign payroll correction checks--automated in accounting system	Business Manager/Controller
Payroll check numbers are reconciled to the payroll bank acct	Finance Clerk 1
Payroll checks are in a secured location	Finance Clerk 1, Finance Supervisor
Prepare earnings and deductions reports	Finance Clerk 1, 2, 3
Access to computer system to make adjustments	Finance Supervisor
Approves adjustments:	
Authorizes Payroll Changes (new hires, terminations...)	Human Resources/Board
Prepares Payroll Change form	Human Resources
Checks Payroll Change form	Finance Supervisor
Inputs Payroll Changes into accounting system	Finance Clerk 1
Checks Payroll Changes in accounting system	Finance Supervisor

MONTHLY PROCEDURES

Activity	Employee	Separation of Duties
MONTHLY PROCEDURES:		
Cash Activities:		
Receive bank statement online or by regular mail, open and print	Finance Clerk 1	
Compares checks cleared to disbursements posted	Finance Clerk 1	
Compares deposits to receipts posted	Finance Clerk 1	
Prepares bank reconciliation	Finance Clerk 1	
prepare bank reconciliation statement summary	Finance Clerk 1	
check clearing account balances for the month	Finance Clerk 1	
update investment report	Finance Supervisor	
Prepare Food Service month end reports	Food Service Director	
Balance revenue to receipts	Finance Clerk 1	
In depth review and approve bank reconciliation	Finance Supervisor	
Close month in accounting system	Finance Supervisor	
Cash Disbursement Activities:		
Prepare monthly docket for board meeting	Finance Clerk 1, Finance Supervisor	
run voucher register for docket	Finance Clerk 5, 6	
Organize claims alphabetically and verify claim total	Finance Clerk 5, 6	
Approve claim docket	School Board	
Approve claims in accounting system	Business Manager/Controller	
(See daily procedures for more details)		
Other Activities		
Update Cash Flow spreadsheets	Finance Supervisor/Business Manager/Controller	
Prepare Grant reimbursement forms	Finance Clerk 6, Finance Supervisor	
Run grant expenditure reports	Finance Clerk 6, Finance Supervisor	
Sign and approve Grant reimbursement forms	Finance Supervisor, Business Manager/Controller	
Balance Appropriations with Budget Order and Cash by Fund	Finance Supervisor	
Payroll Activities:		
Prepare and pay WH-1 form online on or before the 20th	Finance Clerk 2	

MONTHLY PROCEDURES

(State and County monthly payroll taxes)

Enter leaves and terminations in accounting system

Submit PERF and TRF files to INPRS **after each payroll**
Process payment

Enter leaves and terminations in INPRS

Finance Clerk 1, 2, 3

Finance Clerk 2

Finance Clerk 2

Finance Clerk 2

Quarterly Procedures

Activity	Employee	Separation of Duties
QUARTERLY PROCEDURES:		
Cash Activities:		
Prepare and submit Federal interest report	Finance Supervisor	
Cash Disbursement Activities:		
Other Activities		
Prepare and submit CE report to DOE	Human Resources/Student Information Specialist	
Print CE report and prepare file for transmission	Human Resources/Student Information Specialist	
Prepare and submit CP report to DOE via STN	Human Resources/Student Information Specialist	
Payroll Activities:		
Prepare Form 941	Finance Clerk 2	
Print 941 reports from financial system	Finance Clerk 2	
Print vendor reports for payroll and EFTPS	Finance Clerk 1, 2, 3	
Update excel spreadsheet of payroll tax calculations for the quarter	Finance Clerk 2	
Review Form 941 and sign form	Business Manager/Controller	
Review and sign all back up documentation	Finance Supervisor	

Semi-Annual Procedures

Activity		Employee	Separation of Duties
SEMI-ANNUAL PROCEDURES			
Cash Activities:			
Cash Disbursement Activities:			
Other Activities			
Prepare Form 9			Finance Supervisor
Print and verify all required reports			Finance Supervisor
Prepare debt analysis for the 6 month period			Finance Supervisor
Submit Form 9 info on DOE website			Finance Supervisor
Print and save files after DOE approval			Finance Supervisor
Review Form 9 in detail and sign signature page			Business Manager/Controller
Review Form 9 and sign signature page			Board President, Superintendent
Report ADM to DOE Sept and Feb			Finance Supervisor, Student Information Specialist
Prepare attendance report and send to Admin			School Principals

Semi-Annual Procedures

Payroll Activities:

Prepare Form 100R	Finance Supervisor
Prepare and print 100R report and electronic file from accounting system	
Submit Form 100R to County Treasurer via email	
Submit Form 100R to Gateway	Finance Supervisor, Business Manager/Controller
Review Form 100R	Business Manager/Controller
Review and sign all back up documentation	Business Manager/Controller

Fiscal Year Procedures

Activity	Employee	Separation of Duties
FISCAL YEAR END AND OTHER ANNUAL PROCEDURES		
Cash Activities:		
Cash Disbursement Activities:		
Void stale dated checks by end of February each year	Finance Clerk 1	Approved by Finance Supervisor
Other Activities		
Prepare Annual Financial Report	Finance Supervisor	Reviewed by Business Manager/Controller
Free and Reduced applications	Food Service Secretary	Reviewed by Food Service Director
Textbook Rental Reimbursement Report	School Principals & Food Service Director	Finance Supervisor compiles information Business Manager/Controller and Superintendent sign off
Monitoring Segregation of Duties	Business Manager/Controller	
Bidding Procedures	Business Manager/Controller	
Post bid in newspaper	Finance Supervisor	
Bid Opening	Bid Committee	
Award Bid	School Board	
Oversee work	Business Manager/Controller	
Prepare claims for payment	Finance Clerk 4, 6	Approved by Finance Supervisor
Contract Management	Business Manager/Controller	
Prepare and submit CE report to DOE	Human Resources/Student Information Specialist	
Print CE report and prepare file for transmission	Human Resources/Student Information Specialist	
Prepare and submit CP report to DOE	Human Resources/Student Information Specialist	
Prepare and submit NE report to DOE	Finance Supervisor	
Balance Appropriation with Budget Order and Funds	Finance Supervisor	Approved by Business Manager/Controller

Fiscal Year Procedures

Budget Process	Finance Supervisor/Business Manager/Controller	Board Review and Approve
Review and Update Corporation Policies and Administrative Guidelines	Superintendent	Board Review and Approve
Review and Update the Classified Employee Handbook	Superintendent	Board Review and Approve

Payroll Activities:

Calendar Year Procedures

Activity	Employee	Separation of Duties
CALENDAR YEAR END PROCEDURES		
Cash Activities:		
Present the Annual Report	Business Manager/Conti Board of Finance Review and Approve	
Cash Disbursement Activities:		
Prepare forms 1099 and 1096	Finance Clerk 1, Finance Supervisor	
Order 1099 and 1096 forms	Finance Supervisor	
Update W-9 file	Finance Clerk 5	
Print calendar year vendor reports and review all activity	Finance Supervisor	
Balance vendor report to 1099 report	Finance Clerk 1, Finance Supervisor	
Print 1099 forms and mail to vendors	Finance Clerk 1	
Review: reports, 1099's and 1096 (prior to mailing)	Finance Supervisor	
Review 1099's and sign 1096	Finance Supervisor	
Review outstanding PO's and void if necessary	Clerk 4, 5, Finance Supervisor	
Make YE appropriation adjustments within funds	Finance Supervisor	School Board review and approve
Other Activities		
Prepare 1095-C forms (Affordable Health Care Act)	Finance Clerk 6, Web Benefits	
Order 1095-C forms	Finance Supervisor	
Upload Anthem file into accounting system	Finance Supervisor	
Print health insurance reports	Web Benefits	
Reconcile 1095 C reports to Anthem monthly billings	Finance Clerk 6, Web Benefits	
Print forms 1095C and distribute to employees	Finance Clerk 6, Finance Supervisor	
Transmit 1095-C and 1094-C to federal government	Web Benefits	
Review reports and spot check 1095-C forms	Finance Clerk 6, Finance Supervisor	
Responsible for 1095-C and 1094-C contents	Finance Supervisor, Business Manager/Controller	
Balance Appropriations to Budget Order to Cash by Fund	Finance Supervisor	Approved by Business Manager/Controller
Close Year End in accounting system	Finance Supervisor	

Calendar Year Procedures

GATEWAY REPORTING:

Other Post Employee Benefits Report	Finance Supervisor	Approved by Business Manager/Controller
Debt Management Report (prepare and submit)	Finance Supervisor	Approved by Business Manager/Controller
ECA Risk Report	ECA Treasurers	School Principals and Business Manager/Controller review.
Annual Financial Report Prepare and Review Data from Accounting system	Finance Supervisor Finance Supervisor	Approved by Business Manager/Controller
Collective Bargaining Report Prepare Data from contract and Accounting system	Superintendent Superintendent	
Collective Bargaining Upload Data from CBA	Finance Supervisor Superintendent and LEA President	
Bargaining Status Form (Pre-Impasse)	Superintendent and LEA President	

Payroll Activities:

Prepare W-2's	Finance Clerk 2	
Order W-2 forms	Finance Supervisor	
Print calendar year wage and PR deduction reports from accounting system	Finance Clerk 2	
Balance W-2's	Finance Clerk 2, Finance Supervisor	
Print and distribute W-2 forms to employees	Finance Clerk 1, 2	
Transmit W-2 files to state and federal governments	Finance Supervisor	
Review and approve W-2 balancing report	Finance Supervisor	Approved by Business Manager/Controller

RETENTION OF RECORDS

Up to date information is available at <http://www.in.gov/iara>

DATA SYSTEM SECURITY AND ACCESS TO RECORDS

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

Policy dictates that departments are responsible for ensuring that access to information systems is granted only to those employees who must use the specific information contained in those systems to conduct business.

ACCEPTABLE USE POLICY FOR THE NETWORK

Purpose of the Policy

The purpose of this policy is to establish a policy for the acceptable use of the network as a tool for learning in Logansport Community School Corporation (LCSC) (hereinafter referred to as Corporation). The LCSC network is defined as all computer resources, including software, hardware, lines and services that allow connection of Corporation computers to other computers, whether they are within the Corporation or external to the Corporation. This includes connection to the Internet. In summary, the policy affirms that no user may use the network to take any action or receive and/or communicate any language that the employee or student could not take or communicate in person. Users are defined as anyone authorized by administration to use the Network. This includes, but is not limited to, staff, students, parents, vendors, contractors, and volunteers. Prohibitions in applicable federal, state and/or local law or regulation, collective bargaining agreements and Board Policies are included. Additionally, this policy reflects that there is no expectation of privacy in the use of e-mail or network communications when such communications occur over LCSC provided equipment by LCSC employees, students, or others.

Purpose of Access to the Network

Networks give schools the ability to share educational and research resources from around the world with all students. These resources include access to instructional applications, interactive collaboration between teachers, students and other users, document sharing, communications of all forms with people from around the world and libraries, museums and research facilities.

I. Acceptable Use Policy

Utilization of the network by users must be in support of and consistent with the educational objectives of the Corporation. When utilizing the network all users must adhere to the provisions of this policy and the standards of conduct established School Board Policy 3210 – *Staff Ethics*, 5500 – *Student Ethics*; 5513 *Care and Use of Equipment*.

- A. Transmission of any material in violation of local, state, and federal law or regulation is prohibited. This includes, but is not limited to copyright material, threatening or obscene material or material protected by trade secret.
 1. Obscene material is that material which:

- a. The average person, applying contemporary community standards, would find, taken as a whole, appeals solely to the prurient interest; and
 - b. Depicts or describes, in a patently offensive way, sexual conduct as stated by Federal, or State Law; and
 - c. Taken as a whole, lacks serious literary, artistic, political, or scientific value.
- B. Procedures concerning the protest of instructional materials and educational media as they are accessed through the Internet are governed by School Board Policy 9130 – *Public Complaints and Concerns*
 - C. School Board Policy 3231/4231 – *Outside Activities of Staff*, governs the use of the Internet for political activities.
 - D. Use of the network for product advertisement, commercial activities, political campaigning or solicitation is prohibited.
 - E. The Children’s Internet Protection Act (CIPA) requires school Corporations to prevent students from viewing objectionable material. Pursuant to CIPA, LCSC uses an Internet Content Filter to prevent user access to prohibited material.
 - F. Users of the LCSC network are charged with notice that besides obscene material, there are other potentially objectionable materials available on the Internet, including sites with adult content, nudity, and gambling, as well as sites advocating violence and illegal activities. No content filter will ever be 100% accurate, and on occasion either objectionable material may get through or non-objectionable material may be blocked.
 - G. Bypassing the LCSC content filter without authorization is strictly prohibited. LCSC has procedures in place to evaluate requests from users to block or unblock sites as necessary.
 - H. Students, parents and staff should be aware that connection to any Internet or network provider not under Corporation control may be unfiltered. This is particularly true of open wireless connections, which can be found almost anywhere. The Corporation is not responsible for unfiltered content that may be viewed or downloaded on LCSC equipment that has been provided to individuals for use outside Corporation property. The Corporation is also not responsible for issues caused by the connection of personal devices to the Corporation’s network or improper use of the Corporation’s network or equipment.

II. Privilege

Accessing the Internet through Corporation equipment is a privilege, not a right, and inappropriate use, including violation of this policy may result in cancellation of the privilege.

- A. School, regional center, and Corporation administrators are delegated the authority to determine appropriate and acceptable use as provided under this policy.
- B. Any user account may be closed, suspended or revoked at any time a school, regional center, or Corporation administrator determines an account user or holder has used the network in an inappropriate or unacceptable manner in violation of this or any other applicable Corporation policy.
- C. Inappropriate or unacceptable use is defined as use that violates the Corporation's purpose in providing students and employees access to the Internet and use that violates any local, state, or federal law or regulation.
- D. Access to the Internet from the Corporation network as a tool for learning will be automatic. Parents must notify the school in writing if they do not want their child to access the Internet.

III. Monitoring

Administration reserves the right to review any material on user accounts for purposes of maintaining adequate filespace and monitoring appropriateness of material accessed through the network. In reviewing and monitoring user accounts for the purpose of determining adequate filespace, the Corporation shall respect the privacy rights of user accounts.

IV. Network Etiquette

All users are expected to abide by the generally accepted policies of network etiquette. These standards of conduct include, but are not limited to the following:

- A. Users should be polite. The use of abusive language is prohibited.
- B. Use appropriate language. The use of profanity, vulgarities or any other inappropriate language is prohibited.
- C. Engaging in activities which are prohibited under local, state or federal law is prohibited.
- D. Activities which violate LCSC Board Policy or Administration Guidelines are prohibited.
- E. Do not reveal your personal address and/or telephone number or that of other users unless compelled to by law.
- F. Electronic mail (e-mail) is not guaranteed to be private. People who operate the system do have access to all mail. Messages relating to or in support of illegal activities will be reported to the authorities.
- G. Do not use the network in such a way that other users would be unable to get the full benefit of information available. This includes, but is not limited to: running applications that deny the network's services to others, tying up computers without a legitimate educational or school Corporation or school business purpose while others are waiting, damaging software or hardware so that others are unable to use it, or any conduct that would be prohibited by Indiana State Law.
- H. Do not use the network to send or receive messages that discriminate based on gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, disability or that are inflammatory.

V Services

Use of any information obtained via the Internet is at the user's own risk. The Corporation will not be responsible for any damages a user may incur. This includes, but is not limited to, loss of data resulting from delays, non-deliveries, mis-deliveries, or service interruptions caused by negligence, errors, or omissions.

The Corporation is not responsible for the accuracy or quality of information obtained through the network. All users need to consider the source of any information they obtain through the network and evaluate the accuracy of the information.

VI. Security

Security on any computer network is a high priority, especially when the system involves many users.

- A. If a user can identify a security problem on the network, the user must notify or system administrator. The user must not demonstrate the problem to others.
- B. Users must not use another individual's account without written permission from that individual. Attempts to log into the system as any other user will result in disciplinary action as described in Section X - Disciplinary Actions for Improper Use contained herein.
- C. Any user that has been determined by administrators to have violated this policy may be denied future access to the Internet through the Corporation network.
- D. A user with a history of utilizing other computer systems in an inappropriate or unacceptable manner may be denied access to the Corporation network.
- E. Users of the network will be held responsible for all activity associated with the user's account. Users should not share their passwords with anyone, engage in activities that would reveal anyone's password or allow anyone to use a computer to which they are logged on.
- F. Accessing chat rooms or instant messaging while using the LCSC network is prohibited unless there is a legitimate school or work-related purpose.
- G. The use of Internet tools such as blogs and discussion boards are intended for educational purposes only.
- H. Downloading pictures, sounds, video clips, text documents or any material without authorization and without confirmation that the material is not copyrighted is prohibited.
- I. Downloading games, video files, audio files or running streaming media without educational value and without authorization by a teacher or a local administrator is prohibited. These applications tie up a great deal of bandwidth and storage and many of the files infringe on the owners' copyrights.
- J. Downloading or installing software applications without authorization is prohibited.

- L. Using the Corporation's wireless equipment while on LCSC property to connect to any wireless networks but those provided by LCSC without authorization is prohibited. External signals will not provide content filtering and access to private networks may be illegal.

VII. Vandalism and Harassment

Vandalism and harassment when utilizing the Internet will result in cancellation of user privileges. This includes, but is not limited to, the uploading or creation of computer viruses and the attempt to destroy, harm or modify data of another user.

a. Procedures for Use

Student users must always get permission from their teachers or facilitators before using the network or accessing any specific file or application. Student users must also follow written and oral classroom instructions.

- All users have the same right to use the computer resources. Therefore, users shall not play games without educational value or use the computer resources for non-academic activities when other users require the system for academic purposes.

Personal use of the LCSC network, including e-mail and the Internet, is permitted as long as that use does not interfere with an employee's duties, a student's learning activities and/or system operation and abides by all Corporation policies and standards, state and federal statutes, and codes of conduct. This use is a privilege, not a right, and any unacceptable use may be subject to appropriate disciplinary action, up to and including dismissal from employment.

- Teachers are responsible for teaching proper techniques and standards for participation, for guiding student access to appropriate sections of the Internet, and for assuring that students understand that if they misuse the network they will lose their privilege to access the Internet from the classroom environment. Students should not be provided with network access unless they are properly supervised by an individual trained to provide the guidance students require.
- Blogging is the activity of writing entries in, adding material to, or maintaining a "weblog" or "social media" sites. Employees are not to engage in blogging activities during working hours or by using Corporation-owned equipment unless they are specifically required to perform the employees' responsibilities and duties. Corporation users are reminded that during non-working hours they are representatives of LCSC and should behave in a manner that does not bring disrespect or discredit the education profession. Unless engaging an officially sanctioned Corporation activity, employees using "blogs" or "social media" sites should clearly specify that any opinions or statements are the employee's and do not reflect the views of the Corporation. Employees are prohibited from using officially sanctioned school Corporation logos, school mascots, and other official symbols.

b. Inappropriate Material

On a global network it is impossible to control effectively the content of data and an industrious user may discover inappropriate material. Inappropriate material is that material that is determined inconsistent with the goals, objectives and policies of the educational mission of the Corporation.

X. Disciplinary Actions for Improper Use

The act of accessing the Internet through the Corporation's network signifies that the user will abide by the provisions of this policy.

Disciplinary action for inappropriate use by students will be based on the tiered actions described in the Network and Email Infraction Matrix. **Students who violate the Network Acceptable Use Policy or Student Email Acceptable Use Policy shall be excluded from and may lose computer privileges**

except for assessment and testing purposes. Any work requiring a computer would have to be down by hand and not on a computer.

Disciplinary action for inappropriate use by staff will be as provided for in the applicable collective bargaining agreements.

Disciplinary action for inappropriate use by third-parties may include, but is not limited to, loss of this privilege, loss of status or position that afforded the privilege of the use of the Corporation's network, and/or termination of contract in accordance with the terms of the contract.

PORTABLE LABS

Students will be individually accountable for the proper treatment and use of the portable computer equipment or handheld devices to which they are assigned in a class. Portable devices will be provided for student use at the teacher's discretion and all student handbook guidelines and policies apply within the classroom.

POLICY FOR UTILIZATION OF THE STUDENT E-MAIL SYSTEM

The purpose of this rule is to establish a policy for the use of Logansport Community School Corporation (LCSC) student electronic mail (e-mail) system by students, their parents and others. This policy applies to any and all electronic messages composed, sent or received by anyone utilizing the Corporation's student e-mail system. For the purpose of this Board rule, authorized users of e-mail, hereafter referred to as users, are defined as students, their parents and any other individuals or groups issued Corporation student e-mail accounts.

Purpose of Corporation E-Mail

E-mail is a standard means of communication around the globe and as such the use of e-mail has become a necessary skill. E-mail usage provides students an invaluable asset as a means of communication between educators, students and parents. The Corporation encourages the use of e-mail as an educational and communication tool. Users of the Corporation e-mail services are expected to do so responsibly, that is, to comply with Indiana and Federal Laws, with the policies and procedures of the Corporation, and with established standards of personal and professional conduct and courtesy.

I. Acceptable Use of Corporation E-mail Services

Utilization of Corporation student e-mail system must be in support of and consistent with the objectives of the Corporation. All users must be aware of and understand the standards by which LCSC expects and requires users to conduct themselves when utilizing Corporation e-mail. All users must understand that these established standards apply to the use of all Corporation e-mail. These standards are delineated more fully in, School Board Policy 5500 – *Student Ethics*. Accordingly, all users must familiarize themselves with all applicable standards. A user's failure to familiarize himself or herself with these guidelines will not constitute a viable defense to or be considered as a mitigating factor to a charge that said user has violated this rule. Student use must be strictly consistent with LCSC curriculum goals and is intended for academic use. **Students must therefore use the system only as directed by their teacher and exclusively for class-related work.** Personal e-mail use may be permitted for other purposes as authorized by Corporation administration.

II. Unacceptable Use of Corporation E-mail Services

Users may not utilize the Corporation's student e-mail system to perform any action or transmit any communication that they would otherwise be prohibited from doing in any other medium of communication. This means that e-mail must follow the same rules of conduct one would follow in face-to-face or written communications.

Unacceptable and prohibited uses of Corporation student e-mail services include, but are not limited to:

- A. Using profanity, obscenity, or other language which may be offensive to another user or any matter

deemed to be obscene under the law. Obscene material is that material which: 1) the average person, applying contemporary community standards, would find, taken as a whole, appeals solely to prurient interests; and 2) depicts or describes in a patently offensive way, sexual conduct as defined by state law; and 3) taken as a whole, lacks serious literary, artistic, political, or scientific value.

- B. Transmitting any material that is in violation of Federal, State, and local laws, or of LCSC School Board rules, standards, regulations, or guidelines. This includes, but is not limited to, unauthorized distribution of material that contains statements that would tend to violate an individual's civil or constitutional rights or constitute harassment or transmission of trade secrets or copyrighted material without the consent of the owner or copyright holder.
- C. "Spoofing" where spoofing is defined as the act of disguising the sender of an e-mail by replacing the name in the "from" line or header fields, sending e-mails while signed on as a different user, or otherwise intentionally misleading the recipient as to the identity of the actual sender.
- D. Sending anonymous e-mail.
- E. Engaging in any activity designed to view the e-mails of other individuals without authority or permission.
- F. Using the Corporation's global distribution lists is prohibited.
- G. Initiating or forwarding "chain-letters" or petitions.
- H. Spamming," or the sending of unwanted, unsolicited and/or unnecessary messages to large numbers of people, usually with the purpose of advertising a product, event, service, or lobbying for a specific political position or promoting an individual's opinion. In many cases, the sender is unknown to the recipients.
- I. Acting in a manner that violates, the Student Handbook and School Board Rules.
- J. Using email to intimidate, harass or bully other users according to School Board Policy 5517 *Anti-Harassment* and 5517.01 *Bullying*.

III. User Expectations and Consequences of Inappropriate Use

The student e-mail system is the property of Logansport Community School Corporation. The Corporation reserves the right to monitor the e-mail system for unacceptable use according to federal, state, and local laws and Corporation procedures, policies and rules. Any user who violates this rule may be subject to revocation of e-mail privileges and/or appropriate disciplinary action, up to and including suspension and/or expulsion in accordance with School Board rules.

- A. Principals, teachers and Corporation administrators are authorized to determine whether a user is in compliance with this rule and is utilizing the Corporation's e-mail system in an appropriate and acceptable manner. This includes monitoring any user's e-mail for the purpose of determining compliance.
- B. Students and parents must complete the Parent/Student Acknowledgement of Student Email/Network Usage before the student will be authorized to use the Corporation e-mail system.
- C. Users will be given an e-mail account and password and must sign in to use the e-mail system. Users will be held responsible for all activity associated with their account and so must not share their password with anyone, with the exception that students may share their password with their parents or teacher, if necessary. Users will have the ability to change their password and must do so if the confidentiality of their password has been compromised.
- D. Students will not be given access to the e-mail system without written approval from their parents/guardians. Parents/guardians must be aware that although the Corporation will use blocking and filtering technology and will monitor e-mail use as carefully as possible, inappropriate material may still be transmitted by their child. Parents are wholly responsible for the e-mail transmissions of their child while using the Corporation e-mail system.

- E. Students must not send any restricted or personal information, especially names, addresses and phone numbers, or communicate with non-school site personnel without the knowledge and supervision of their teacher. Students who receive unsolicited e-mails from strangers or threatening or otherwise inappropriate e-mail from anyone shall report the incident to their teacher or school administrator immediately and must not reply.
- F. Users must not reply to or forward advertising e-mail, or “spam”; it must simply be deleted without opening.
- G. Users are prohibited from sharing any list of the e-mail addresses of persons in their class with anyone not enrolled in the class.
- H. Teachers must use due diligence and stop and/or report students they see or hear are using the e-mail system in an inappropriate manner. In particular, inappropriate uses including, but not limited to, sending obscenity, pornography, copyrighted material, test answers or the sending or forwarding of threats or bullying through the e-mail system are strictly prohibited and will result in disciplinary action as described elsewhere in this rule.
- I. Users of the student e-mail system must not expect that e-mail generated or received via the Corporation’s e-mail system will remain private. As a result, users must be aware that:
 - 1. Sensitive and confidential data, including data considered exempt from public disclosure, may be viewed by persons other than the intended recipient. Information that is exempt or confidential under state and federal law may need to be encrypted, blocked out, or not transmitted by e-mail. E-mail is legally discoverable and may be used in court proceedings.
 - 2. Users are hereby notified that there is no individual right to privacy in the use of the Corporation’s e-mail system. Administration has an absolute right to monitor use of the e-mail system at its discretion. Users are warned that although e-mail often has the feel of a private conversation, it is in fact, not private.
- J. In addition to checking for the above inappropriate uses and blocking inappropriate e-mail referenced above, the Corporation:
 - 3. Reserves the right to review e-mails stored in the network for the purpose of maintaining adequate and necessary file server space.
 - 4. Reserves the right to modify or delete e-mails or attachments that may contain computer viruses or any other computer code that could damage or destroy any portion of the network.

Network and Student Email Infraction Matrix

Infraction	First Intervention	Second Intervention	Third Intervention
Login/Password Violation	Loss of Computer privileges for one grading period	Loss of Computer privileges for semester	Loss of Computer privileges for school year
Misuse of E-mail – Inappropriate Language, Harassment, Threats	Immediate removal from school; parent notified; 2-5 day OSS; Police notified, suspension of email privileges for semester	Immediate removal from school; parent notified; 10-day OSS & possible recommend for expulsion; Police notified, permanent suspension of email privileges	*****
Inappropriate Use of the Internet	5-day Suspension of Internet Privileges	ISS/After-School Detention 30-day suspension of Internet Privileges	Semester Suspension of all Computer Privileges
Computer Tampering: Vandalism, Misuse of Hardware and/or Applications	Loss of computer privileges for semester; Restitution; 3-5 day suspension; Contact law enforcement; Possible Expulsion	Loss of computer privileges for school year; Restitution; Contact law enforcement; Recommend Expulsion	*****

Computer Tampering: Hacking, Deliberately Changing Registry, Network, or System Settings	Loss of computer privileges for school year; Restitution; Recommend Expulsion; Contact law enforcement	Permanent suspension of computer privileges Contact law enforcement Possible Expulsion	*****
Downloading/Installing Gaming Software, MP3's, Unlicensed Application	6-week suspension of Computer Privileges	Loss of computer privileges for semester	*****
Attempt to Create or Deliver Computer Virus/WORM	Permanent suspension of computer privileges Contact law enforcement Possible Expulsion	*****	*****

Use of Corporation Credit Cards

The School Board recognizes the value of an efficient method of payment and recordkeeping for certain expenses and, therefore, authorizes the use of Corporation credit cards. A list of authorized users for specific credit cards shall be maintained in the Finance Office along with the type of expense appropriate to be charged. In addition, a log shall be kept which includes the name of the individual using the card, their position, estimated amount to be charged, item charged, and sign out/return date. Credit cards are not to be used to bypass the accounting system of the School Corporation nor for personal expenses not related to Corporation activities. Receipts should be returned to the Finance Office immediately following the transaction.

Resolution to Adopt Materiality and Acceptable Risk Procedures

WHEREAS, IC 5-11-1-27(j) requires erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the State Board of Accounts; and

WHEREAS, State Examiner Directive 2015-6 directs each political subdivision to determine its own policy on materiality; and

WHEREAS, Logansport Community School Corporation does not condone any erroneous or irregular variances, losses, shortages, or thefts of political subdivision funds or property but recognizes that relatively small items may not justify the cost of the involvement of the State Board of Accounts;

NOW, THEREFORE, the Board of Trustees "Board" directs as follows:

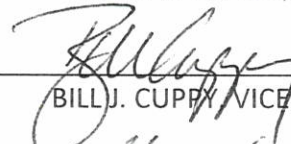
1. All erroneous or irregular variances, losses, shortages, or thefts of School Corporation funds or property shall be reported to the Superintendent or his/her designee promptly.
2. It will be the policy of Logansport Community School Corporation to report to the State Board of Accounts any erroneous or irregular variances, losses, shortages, or thefts of cash in excess of \$500.00 as a single occurrence or multiple occurrences, except for inadvertent clerical errors that are identified timely and promptly corrected with no loss to the School Corporation.
3. It will be the policy of Logansport Community School Corporation to report to the State Board of Accounts any erroneous, or irregular variances, losses, shortages, or thefts of non-cash items in excess of \$5000 as a single occurrence or multiple occurrences, except for those resulting from inadvertent clerical errors or misplacements that are identified timely and promptly corrected with no loss to the School Corporation.
4. Logansport Community School Corporation reserves the right to report any and all occurrences of irregular variances, losses, shortages, or thefts of Logansport Community School Corporation cash or non-cash items to the State Board of Accounts and other authorities regardless of the amount.
5. All Logansport Community School Corporation elected officials, and all Logansport Community School Corporation employees and volunteers are directed to comply with this policy.

Adopted this 12th Day of March, 2018.

BOARD OF SCHOOL TRUSTEES
LOGANSPOUT COMMUNITY SCHOOL CORPORATION



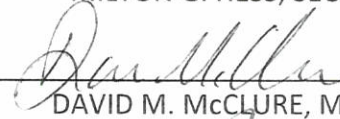
SCOTT B. KRAUD, PRESIDENT




BILL J. CUPPY, VICE PRESIDENT



MILTON G. HESS, SECRETARY



DAVID M. McCLURE, MEMBER



MICHAEL J. McCORD, MEMBER

Bonding Resolution

WHEREAS, IC 20-26-4-5 requires for each school year commencing July 1,

(a) (1) the Treasurer of each governing body and the governing body's School Corporation;

(2) a Deputy Treasurer, if so appointed; and

(3) any individual whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to a school corporation or the governing body of a school corporation;

shall give a bond for the faithful performance of the Treasurer's, Deputy Treasurer's, or individual's duties written by an insurance company licensed to do business in Indiana, in an amount determined by the governing body.

The Treasurer shall be responsible under the Treasurer's bond for the acts of a Deputy Treasurer appointed as provided in section 1 of this chapter.

(b) A governing body may authorize the purchase of a blanket bond that:

(1) is endorsed to include faithful performance to cover the faithful performance of all employees and individual acting on behalf of the governing body or the governing body's school corporation, including the individuals described in subsection (a); and

(2) includes aggregate coverage sufficient to provide coverage amounts specified for each individual who is required to give bond under this section.

NOW, THEREFORE, the Board of School Trustees of the Logansport Community School Corporation authorizes the following be provided by an insurance company licensed to do business in Indiana.

1. Treasurer faithful performance bond in the amount of \$50,000.
2. Deputy Treasurer faithful performance bond in the amount of \$50,000.
3. Any other individual whose official duties include the access to public funds, including but not limited to Extra-Curricular Treasurers, shall be covered under either a blanket bond or public employee dishonesty coverage at \$30,000 per occurrence.

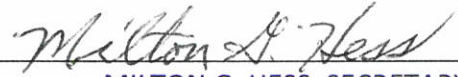
Adopted this 12th day of March, 2018.

BOARD OF SCHOOL TRUSTEES

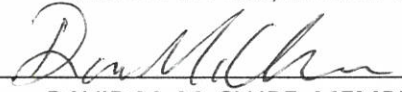
LOGANSPORT COMMUNITY SCHOOL CORPORATION


SCOTT B. KRAUD, PRESIDENT


BILL J. CUPPY, VICE PRESIDENT



MILTON G. HESS, SECRETARY



DAVID M. McCLURE, MEMBER



MICHAEL J. McCORD, MEMBER

RESOLUTION TO ADOPT INTERNAL CONTROLS

WHEREAS, Internal Controls encourage the efficient use of government time and resources; and

WHEREAS, Internal Controls convey the Board of School Trustees commitment to detect fraud, waste, and abuse; and

WHEREAS, the Board of School Trustees desires to have a successful and effective internal control system; and

WHEREAS, Indiana Code 5-11-1-27 requires each political subdivision to maintain a system of internal controls to promote government accountability and transparency; and

WHEREAS, documentation is a necessary part of effective internal control; and

WHEREAS, after June 30, 2016, Indiana Code 5-11-1-27 (g) requires the Board of School Trustees to officially adopt minimum internal control standards as defined by the State Board of Accounts; and

WHEREAS, after June 30, 2016, the Board of School Trustees must ensure that personnel (as defined under IC 5-11-1-27) receive training concerning the internal control standards and procedures that are officially adopted

NOW, THEREFORE, BE IT RESOLVED by the Board of School Trustees that the Administration shall make recommendations to the Board of School Trustees in compliance with the State Board of Accounts approved minimum level of internal controls set forth; and shall further develop a program or procedure for training all applicable employees and board members concerning the internal control standards established by the Board of School Trustees.

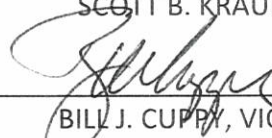
Adopted this 12th day of March, 2018.

BOARD OF SCHOOL TRUSTEES

LOGANSPOUT COMMUNITY SCHOOL CORPORATION



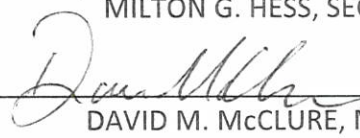
SCOTT B. KRAUD, PRESIDENT



BILL J. CUPPY, VICE PRESIDENT



MILTON G. HESS, SECRETARY



DAVID M. McCLURE, MEMBER



MICHAEL J. McCORD, MEMBER

RESOLUTION

WHEREAS, the Board of School Trustees of the Logansport Community School Corporation has approved Board Policy 6470 Payment of Claims;

WHEREAS, the Board of School Trustees has directed the prompt payment of legitimate claims by suppliers of goods and services to the School Corporation;

WHEREAS, the School Board generally meets on a monthly basis;

NOW, THEREFORE, BE IT RESOLVED, the Board of School Trustees hereby authorizes the prompt payment of claims for services and goods to be carried out on a consistent basis throughout the month in order receive applicable discounts and in order to keep the School Corporation finances in good standing; and

BE IT FURTHER RESOLVED, such payment is authorized, after review by the Business Manager/Controller, prior to School Board regular meeting approval.

Adopted this 12th day of March, 20 18.

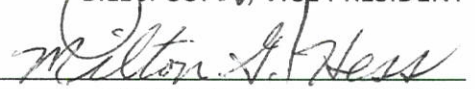
BOARD OF SCHOOL TRUSTEES
LOGANSPORT COMMUNITY SCHOOL CORPORATION



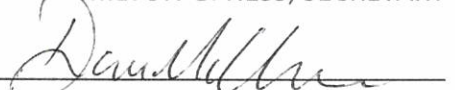
SCOTT B. KRAUD, PRESIDENT



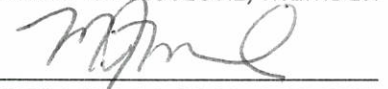
BILL J. CUPPY, VICE PRESIDENT



MILTON G. HESS, SECRETARY



DAVID M. MCCLURE, MEMBER



MICHAEL J. MCCORD, MEMBER

II. Business Staff Training

a. **Indiana Code 5-11-1-27 requires Internal Control Policy Training**

After June 30, 2016, IC 5-11-1-27(g) provides that the legislative body of each political subdivision must adopt the minimum internal control standards as defined by the 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 fiscal 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. This certification will be filed as part of the Annual Financial Report submission in Gateway.

In addition, a certification for each elected official, appointee, and employee should be signed as evidence of their individual training. A certification form is provided below and can also be found in the Appendix in the Uniform Internal Control Standards for Indiana Political Subdivisions manual. These certifications are to be maintained by the political subdivision.

INTERNAL CONTROL TRAINING CERTIFICATION FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
(print name)
_____ for Logansport Community School Corporation certify that I
(position or title)

received the following training concerning internal controls standards and procedures as required by Ind. Code § 5-11-1-27(g)(2):

Title of Training	Time Spent
_____	_____
_____	_____
_____	_____

Date: _____

Signature _____

* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.

b. **Uniform Internal Control Standards for Indiana Public Subdivisions**

Indiana Code 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24 the State Board of Accounts (SBOA) shall define the acceptable minimum level of internal control standards for

internal control systems of political subdivisions, including the following: (1) Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, and (5) Monitoring.

In response, the SBOA 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.

c. Annual Training Calendar to include but not limited to topics such as:

- i. Payroll and Human Resource Compliance Issues
- ii. Audit Requirements
- iii. Procurement Rules
- iv. Legal Changes
- v. State and Federal Grants Management
- vi. Financial Software
- vii. Travel Guidelines
- viii. Budget Development
- ix. ECA Treasurer Training

Training Calendar

All training groups will receive instruction on the generalized topics, including the Internal Control Standards, their five components and the seventeen principles, the Budget Development Process, Audit Requirements, and Legal Changes. The State Board of Accounts has issued a power point presentation called the *Uniform Internal Control Standards for Indiana Political Subdivisions*. This document can be accessed with the link listed above. The training begins on Section 2, page 25.

January Administration Building Staff shall be trained as a group to cover generalized topics such as Internal Control Standards, their five components and seventeen principles, the Budget Development Process, Audit Requirements, and Legal Changes. This training session will also include Payroll and Human Resource Compliance, Receipting, Disbursing and Procurement, Travel Guidelines, and State and Federal Grant Guidelines.

August The Extra Curricular Treasurer's shall meet at Central Office and receive training on generalized topics such as Internal Control Standards, their five components and seventeen principles, Budget Development Process, Audit Requirements, and Legal Changes. In addition, training will include more specialized topics in the area of their responsibility for Extra Curricular Accounting including, but not limited to: safeguarding of assets and money collected, receipting, recording transactions, depositing funds, returned checks, bank reconciliements, procurement and disbursement procedures, and quality reporting functions.

August The Administrative Team including the Superintendent, Directors, Principals, Managers of Technology, Transportation, Facilities & Grounds, Food Service, Athletic Director, and Supervisors will also receive training on generalized topics such as Internal Control Standards, their five components and seventeen principles, Budget Development Process, Audit Requirements, and Legal Changes.

August The individual meeting will be scheduled with the Technology Director to insure control activities are secure such as: employee user ID's and passwords, access restrictions within the software system allowing employees access to areas only necessary to complete their duties, insure audit trails are maintained and transactions are identified by user name, confirm back-up processes and disaster recovery procedures are in place and still relevant.

IV. Federal Grant Regulations

- A. The financial management of grant funds shall be in compliance with all applicable Federal, State, local, and grantor rules, regulations, and assurances as well as Corporation policies and administrative guidelines.

Grant administrators shall oversee the grant application, provide information on any grant award to the Corporation Business Manager for budget management, review expenditures, and complete Final Reports.

- B. Per School Board Policy 6110, it is the objective of the School Board to provide equal educational opportunities for all students with the School Corporation. Therefore, it is the intent of the Board to study Federal legislation to enhance educational opportunities, the education environment, and better physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this Corporation. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants results from such proposals.

The Board regards available Federal funds of aid to local school corporations and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accordance with Federal regulations and guidelines.

No Federal funds received by the Corporation shall be used to:

- a. Develop or distribute materials or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual.
- b. Distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds or at school sponsored activities;
- c. Provide sex education or HIV prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence;
- d. Operate a program of contraceptive distribution in schools.

Grant Proposal Development

- a. All grant proposals must support at least one (1) Corporation goal or priority.
- b. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

Each grant proposal shall be reviewed and approved by the Superintendent prior to submission to the funding source.

Grant Administration

- a. The administration of grants will adhere to all applicable Federal, State, local, and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as Corporation policies and administrative guidelines.
- b. The Superintendent is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- c. The Superintendent is responsible for administering grant funds in a manner consistent with underlying agreements, applicable statutes. Regulations, and objectives, and the terms and conditions of the grant award.

- d. The Corporation, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including the organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- e. All Federal funds received by the Corporation will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The Superintendent shall require that each draw of Federal monies be aligned with the Corporation's payment process (whether reimbursement, cash advance, or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.
- f. The Superintendent is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local, and grantor rules, regulations, and assurances as well as Corporation policies and administrative guidelines.

The Corporation shall provide for the following:

- A. Identification, in Corporation accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number. Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.
- C. Records that identify adequately the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
- D. Effective control over, and accountability for, all funds, property, and other assets. The Corporation must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Further, the Corporation must:

- 1. Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Corporation is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- 2. Comply with Federal statutes, regulations and the terms and conditions of the Federal award.
- 3. Evaluate and monitor the Corporation's compliance with statutes, regulations and the terms and conditions of the Federal award.
- 4. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- 5. Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.
- E. Comparison of expenditures with budget amounts for each Federal award.
- F. Recordkeeping and written procedures to the extent required by Federal, State, local, and grantor rules and regulations pertaining to the grant award and accountability, including, but not limited to the following areas:
 - 1. Cash management
 - 2. Allowability
 - 3. Conflict of interest
 - 4. Procurement
 - 5. Equipment management
 - 6. Conducting technical evaluations of proposals and selecting recipients

7. Compensation and fringe benefits
 8. Travel
- G. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass through agency in accordance with applicable Federal policy.
- H. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the Corporation.

Program Income

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment or supplies are not program income.

Unless it has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the Corporation uses the deduction method of account for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program will be used only for current costs unless the Corporation is otherwise directed by the Federal awarding agency or pass-through entity.

- C. All forms necessary for the State Board of Accounts shall be approved by the Business Manager prior to submission to the State Board of Accounts.

- D. Acronyms and Definitions listed in EDGAR

CFR - Code of Federal Regulations contains the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal government. Divisions in the CFR represent broad areas subject to federal regulation.

EDGAR -CFR Title 34 Parts 74-99 are known as the *Education Department General Administrative Regulations* and contain regulations for administering discretionary and formula grants awarded by the US Department of Education. Acronyms and Definitions can be found on the Electronic Code of Federal Regulations.

Title 2: Grants and Agreements

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

[http://www.ecfr.gov/cgi-bin/text-](http://www.ecfr.gov/cgi-bin/text-idx?SID=4dad7d645c2db75dc80ebd732b33af65&mc=true&node=sp2.1.200.a&rgn=div6#se2.1.200_10)

[idx?SID=4dad7d645c2db75dc80ebd732b33af65&mc=true&node=sp2.1.200.a&rgn=div6#se2.1.200_10](http://www.ecfr.gov/cgi-bin/text-idx?SID=4dad7d645c2db75dc80ebd732b33af65&mc=true&node=sp2.1.200.a&rgn=div6#se2.1.200_10)

LEA –Local educational agency

CFR

§ 300.28 (a) **General. Local educational agency** or *LEA* means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service

function for, public elementary or secondary schools in a city, county, township, school Corporation, or other political subdivision of a State, or for a combination of school Corporations or counties as are recognized in a State as an administrative agency for its public elementary schools or secondary schools.

SEA – State Educational Agency

CFR §

300.41 State educational agency *State educational agency* or *SEA* means the State board of education or other agency or officer primarily responsible for the State supervision of public elementary schools and secondary schools, or, if there is no such officer or agency, an officer or agency designated by the Governor or by State law.

E. Financial Management Rules/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. The resources below provide guidance in developing/maintaining internal control standards and processes.

After June 30, 2016, IC 5-11-1-27(g), states that every corporation must adopt the minimum internal control standards defined by the State Board of Accounts (SBOA). Employees must receive training on the internal control processes and standards.

The *Uniform Internal Control Standards for Indiana Political Subdivisions*, released by the SBOA in September, 2015, provides guidance for implementing internal controls standards. Link to the manual:

<http://www.in.gov/sboa/5071.htm>

The *Standards for Internal Controls in the Federal Government (Green Book)* by the Comptroller General of the United States, provides in-depth internal controls guidance.

<http://www.gao.gov/assets/670/665712.pdf>

Green Book definition - Internal control is a process used by management to help an entity achieve its objectives.

CFR § 200.61 Internal controls *Internal controls* means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (a) Effectiveness and efficiency of operations;
- (b) Reliability of reporting for internal and external use; and
- (c) Compliance with applicable laws and regulations

CFR § 200.62 Internal control over compliance requirements for Federal awards

Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

- (a) Transactions are properly recorded and accounted for, in order to:
 - (1) Permit the preparation of reliable financial statements and Federal reports;
 - (2) Maintain accountability over assets; and
 - (3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- (b) Transactions are executed in compliance with:
 - (1) 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

(2) Any other Federal statutes and regulations that are identified in the Compliance Supplement

(c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

There are five components of internal control and a set of principles within each component.

Control Environment, Risk Assessment, Control Activities, Information & Communication and Monitoring Activities

- Allowable Costs CFR Part 200 Subpart E – Cost Principles

§ 200.403 Factors affecting allowability of costs.

1. Factors

- a. Necessary and Reasonable - Is the purchase -

- i. Necessary to accomplish the grant objectives?

- ii. Listed in the detailed budget?

- iii. Allowable according to the grant guidelines?

- iv. Reasonable -§ 200.404 Reasonable costs.

1. A cost is reasonable if, 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.

- b. If a purchase is not listed in the award budget or there may be concern that the cost may not be allowable, get written approval from the grantor before making the purchase.

- c. Classification of costs – Direct or Indirect

- i. CFR § 200.412 Classification of costs.

1. Direct costs – those that can be associated with a specific cost objective

2. Federal Awards – important to determine whether costs are direct or indirect.

- Indirect Cost Rates

The Indiana Department of Education determines the indirect cost rates for each corporation. Corporations are notified yearly when the application process begins.

Indirect costs are classified as Restricted and Unrestricted. The restricted rate is used for most awards and must be approved through the budget process. Unrestricted rates are allowable in limited circumstances.

- General Administrative Responsibilities

Collaboration among the grant writer/administrator and business office personnel is essential and ongoing communication is key to ensure the grant is executed as written. All will have responsibilities for some internal control processes.

Grant Administrator

1. Responsible for carrying out grant activities according to the approved grant
2. Direct contact with the grantor
3. Approves all purchases
4. Executes budget amendments
5. Approves reimbursement requests
6. Completes narrative for required reports

Business Office personnel

1. Responsible for the grant fiscal activity
2. Maintains an award file for each grant
 - a. Application
 - b. Approved grant and budget
 - c. Start and end dates
 - d. Fiscal reports
 - e. Communication from grantor/grant administrator
3. Meets with grant administrator on a regular basis
4. Monitors grant timelines, expenditures
5. Creates salary / benefits projections
6. Requests timely reimbursements
7. Completes fiscal reports
8. Prepare for fiscal audit

- Cash management— Included in internal controls processes

Internal Control practices – all staff who handle paperwork should initial and date

1. Processing
 - a. Requests to Purchase –
approval by requestor, grant administrator
processed into purchase order
 - b. Payments –
approval for payment by requestor/administrator
processed by Business Office
 - c. Reimbursements –
 - ii. Request on timely basis after expenditures
 - iii. Federal awards
 1. Cannot have cash on hand
 2. Request funds after expended
 - iv. Signed & dated by the staff completing the request form/grant administrator/ Finance Supervisor or Business Manager.
 - d. Fiscal Reports – signed by person completing report, Finance Supervisor or Business Manager, grant administrator.

- Carryover

Most grants require all federal awards are spent by the grant expiration date. Title I allows for carryover funds. Follow Title I rules for requesting a carryover.

- Recordkeeping

It is important to keep all documentation relating to awards, including personal documentation of concerns, questions, correspondence for questions that may arise during an audit. Keep award folders in the office until the audit of the award is completed. Follow the Indiana Records Commission timeline for retention and destruction of records.

- Documenting Time and Effort

Staff whose salary/benefits are paid by federal funds must document their time. There are two methods of recordkeeping.

1. Semi-Annual certification – This form is completed when a staff member is paid 100% from a single cost objective with federal funds. The form must be completed twice a year and states that the staff member was paid entirely with federal funds.
2. Personal Activity Report (PAR) – This form is completed when a staff member is paid from more than one funding source, including federal funds. The staff member must complete a monthly report documenting the percentage of time spent on each funding source. Example 1- a teacher is paid 100% from Title I instruction category. The teacher will complete a Semi-Annual certification form.

Example 2 - a teacher is paid 50% from federal funds and 50% from general fund OR a teacher is paid from federal funds with split cost objectives (50% Title I instruction and 50% Title I Improvement of Instruction). The teacher will complete the Personal Activity report documenting their daily time worked split between the 2 cost objectives.

The employee and the grant administrator must sign the report. The reports are kept for audit.

- Conflict of Interest

To address situations when outside interests may overlap or conflict with someone's activities in a corporation, the School Board should adopt policies regarding financial conflicts of interest. In the event of a possible conflict of interest, the staff member should complete a form and submit to the office that will hold the policy.

- Suspension/Debarment

CFR §200.213 Suspension and debarment. Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, sub awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

The Suspension/Debarment process protects the Federal Government from fraud, waste, and abuse to avoid doing business with irresponsible contractors/vendors. This process also applies to federal awards to grantees. Before contracting or purchasing from vendors, check the Excluded Parties List System (EPLS) on the System for Award Management (SAM) at <https://www.sam.gov/portal/SAM/##11>.

The most effective way to search the database is using the DUNS number. The record can be printed and the documentation kept with the contract/purchase for audit purposes.

F. Inventory and Asset Management (Capital Asset Policy)

Every corporation should have a capitalization policy that sets a dollar amount as a threshold to be used in determining which acquisitions should be included in the inventory of capital assets.

34 CFR Subtitle A CFR § 80.32 Equipment addresses the purchase, use, management, and inventory of capital assets purchased with federal funds.

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition

- of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
 - (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
 - (4) Adequate maintenance procedures must be developed to keep the property in good condition.
 - ((5) If the grantee or sub grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

V. State and Federal Programs

- Special Education
- Career and Technical Education
- High Ability
- English Language Learners
- School Safety Grant
- Any Other State or Federal Grants

Follow the grant guidelines as listed on the Grant Award Letter. Verify reporting requirements, amendments, and deadlines are followed.

Verify if the grant is reimbursable after expenses incurred or if the grant is payable via cash request by the submission of the proper request form.

Be sure to keep documentation on all expenditures and personnel transactions.

As with all grants, follow the five (5) internal controls cited in the [Uniform Internal Controls Standards for Indiana Political Subdivisions](#) which include the following:

- a. Documented segregation of duties
- b. For State and Federal reports, reimbursement requests, and bank reconciliations, for example, the SBOA will be looking to see if the document(s) have been reviewed (initialed) by a second party, other than the preparer.
- c. Verification that all expenditures are allowable under the grant guidelines.

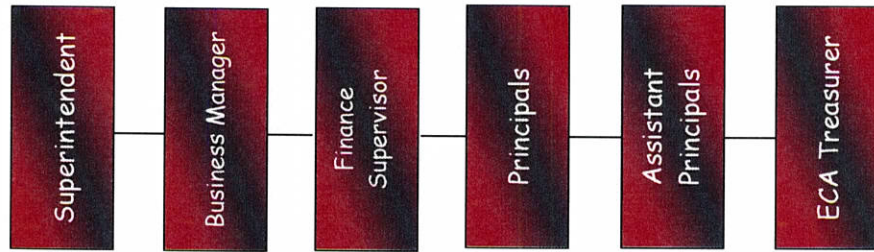
All other local grants will follow the grant award guidelines.

V. Extra-Curricular Accounting

1. Organizational Chart

Logansport Community Schools

ECA



2. Job Descriptions – please see page 13 and 15.
3. Daily Processes – IC 20-40-1-3 – the Treasurer shall receive, receipt, account for and disburse all funds flowing through the extra-curricular accounts. All transactions will be reviewed and signed by the building administrator.
4. Monthly Processes –
 - a. Fund balances – The Extra-Curricular Treasurer should advise the activity sponsor periodically, preferably monthly, of the current balance in the fund of their activity.
 - b. IC 5-13-6-1(e) The bank shall be reconciled to Komputrol by the 15th day of the following month.
 - c. Building administrator and Treasurer complete and sign monthly check list stating that the following has been completed:
 - i. Claims are properly executed with all supporting documentation attached.
 - ii. Receipts have been properly executed with all supporting documentation attached.
 - iii. Receipts balance to Komputrol.
 - iv. Bank statement balances to Komputrol report, Summary of Receipts and Expenditures.
5. Semi Annual and Fiscal Year Processes
 - a. Financial Report – IC 20-41-1-8 the Treasurer shall file a copy of the Treasurer’s financial report of receipts and disbursements with the Board of School Trustees no more than two weeks after the close of each semester. Records and files of extra-curricular activities for the entire school year shall be filed with the last financial semester report of any one school year. (Forms SA5-1 Financial Report of ECA’s, SA5-2 Cash reconciliation, SA5-3 Detail of Receipts and Expenditures by Fund, and SA5-4 Report Certificate).
 - b. ECA Risk Assessment Report – Per IC 5-11-1-4 the Fiscal Officer (Business Manager/Controller) is required to provide electronically and in a manner prescribed by the State Examiner, financial reports for the fiscal year **not later than sixty days after the close of the fiscal year**.
 - i. Effective July 1, 2015, Public law 181-2015 amended IC 5-11-1-25 to require the SBOA to develop risk-based examination criteria and then determine the frequency each audited entity is required to be examined based on the results of a risk-based assessment.
 - ii. The ECA Risk Report filed through Gateway is a part of the financial reports required to be filed by the Fiscal Officer (Business Manager/Controller) per IC 5-11-1-4 and has been designed as the tool for school corporations to provide the risk based criteria for their extra-curricular accounts (ECAs) to allow SBOA to evaluate for an appropriate level of risk.
6. Separation of Duties

Part of the control activity component is segregation of duties. An individual should not be permitted to initiate, approve, undertake and review the same duty. Separating the ability to record and authorize reduces the risk of error and/or fraudulent activities. In a school setting, segregation is not practical due to the limited number of staff available. Therefore, compensating activities will be utilized. This includes the Principal reviewing and approving ECA reports and bank statements.

 - f. Expenditures and Endorsement of Checks –
 - i. IC 20-41-1-4 – Expenditures by the Treasurer of the extra-curricular account are limited to those approved by the Principal of the school and they should be in accordance with general administration policies of the school corporation since the law provides that all expenditures shall be submit to review by the local school board.
 - ii. Unless specifically authorized by statute, payments made for goods or services which are not received shall not be made. Payments made in advance of receipt of goods and services may be the personal obligation of the responsible official or employee.
 - iii. All checks will be signed by both the extra-curricular Treasurer and building administrator.
 - g. Bank Reconciliation – Bank reconciliation shall be done by the Treasurer monthly, no later than the 15th day of the month following the reconciling month. The completed reconciliation shall be reviewed and approved by the building administrator.
 - h. Entering and Posting Data

The ECA Treasurer is expected to keep current with the accounting of ECA funds, including entering and posting receipts and expenditures on a daily basis.

- d. Purchasing and Receiving Functions
 - i. Purchase orders shall be created at the approval and direction of the building administrator.
 - ii. Compensation and any other payments for goods and services should not be made in advance of receipt of the goods or services unless specifically authorized by statute.
 - iii. Orders will be checked in by the teacher/club sponsor. Signed packing slips will be attached to the purchase order along with the approved invoice.
 - e. Receipts – A receipt is to be issued for any and all money received.
 - i. The cash receipts collected by and for the benefit of any activity fund should be in charge of some designated official or sponsor of the activity, until turned over to the Treasurer of the extra-curricular account.
 - ii. A receipt is to be properly issued, shall show the date, the name of the person from whom the money was received, the payment type, the activity fund for which it was received, the amount and the source of the receipt.
 - iii. The receipt must be signed by the Extra-Curricular Treasurer or collecting authority.
 - iv. IC 20-41-1-9 – states the Treasurer shall deposit all receipts in one bank account without unreasonable delay.
 - f. Bank Deposits – IC 20-41-1-9 – the Treasurer shall receive all funds and prepare a bank deposit. The deposit will be reviewed and approved by a second person. Deposits will be made without unreasonable delay.
 - g. Payroll
ECA Treasurer or Secretary will complete time and attendance records for hourly employees reporting to that building. This report will be submitted to the Finance Office bi-weekly.
 - h. Monitoring of Segregation of Duties
The Corporation Treasurer shall make unannounced visits to the school buildings to review the Segregation of Duties. In addition, the ECA Treasurer shall report internal control issues identified while executing their duties. These issues will be documented and evaluated by the Corporation Treasurer. Corrective actions will be implemented, if needed.
2. The State Board of Accounts created the ECA Risk Report which is reported through Gateway. This report includes beginning balance, receipts, and expenditures, along with questions designed to determine the risk level Gateway Reporting at each school building. The reporting period runs from July 1st through June 30th each year. It is due August 31st. Additional information can be found on the State Board of Accounts website at <http://www.in.gov/sboa/4449.htm> The user guide can be found at <https://gateway.ifonline.org/guides>.
8. Bonding Requirements – IC 20-41-1-6/20-26-4-5
- a. Issued in an amount fixed by the Superintendent and principal of the approximated amount totaling the anticipated funds that will come into the possession the Treasurer at any one time during the regular school year.
 - b. Bonds shall be filed with the Corporation Treasurer or Board of School Trustees.
 - c. IC 20-26-4-5 states a blanket bond may be purchased as long as it is endorsed to include faithful performance of all required bond holders and includes aggregate coverage for all of the specified amounts of the required bond holders.
 - d. SBOA update issued October 22, 2015, states the SBOA will not take exception to coverage via a crime insurance policy as long as it is authorized by resolution and endorsed to cover faithful performance and includes aggregate coverage.
 - e. Will be required to submit a copy of the official bonds to the SBOA on subsequent submissions of the Gateway Annual Report.
9. Cash Handling Practices
- Cash shall be collected and turned over to the ECA Treasurer along with a SA-8 form detailing the deposit. The ECA Treasurer will verify the amount of the deposit with the SA-8 Form and will issue a receipt. The deposit

- will be prepared and taken to the bank. If the Treasurer is unable to get to the bank at that time, all cash, checks and money orders are required to be locked in the safe until they are able to make the deposit.
10. Athletics
Since most events take place in the evening hours when the ECA Treasurer is not on duty, a safe must be maintained by the Athletic Director to lock up the proceeds from the game or event. The following business day, the Athletic Director will complete a SA-8 Form and submit to the Treasurer.
 11. Concessions – Internal controls should include, at a minimum, a regular reconciliation of the beginning inventory, purchases, distributions, items sold and ending inventory to the amount received.
 - a. Any discrepancies noted should be immediately documented in writing to proper officials.
 12. Fundraisers
 - a. Permission of the governing body is required.
 - b. School Board shall approve/accept donations to be received.
 - i. Handling of cash
 13. Gifts and Donations – The State Board of Accounts states that Cash donations that are extra-curricular in nature may be accounted for in extra-curricular accounts. The acceptance of the donations shall have prior approval by the Board of School Trustees.
 14. Ticket Taking – Serially pre-numbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events which admission is required.
 15. Processing of Personnel Payments
 - a. Employee – Pay of teachers or other personnel for service at interscholastic athletic events such as ticket takers, scoreboard personnel, etc. are expenses of the Athletic Fund of the extra-curricular account. Pay of concession stand supervisors, ticket takers, etc., for fine arts events should be paid from the proceeds of the activity sponsoring the event. A Request for Payment (RFP-1) form shall be sent to the Payroll Department for processing through the financial software. The sponsoring club or Athletic Department shall reimburse the expense.
 - b. Non-Employee – All non-employee vendors shall be paid by a claim once a W-9 form has been obtained and entered into the financial system software.
 16. Gift Cards – The School Board must authorize gift card purchases through a resolution, which has been approved in the Board minutes.
 - a. The purposes for which gift cards may be issued must be specifically stated in the resolution.
 - b. The responsible official shall maintain an accounting system or log which would include the name of the business from which gift cards were purchased, their amounts, fund to be charged, date the card was issued, person gift card was issued to, proof that the gift card was received by the person it was issued to, etc.
 - c. Purchase and issuance of gift card should be handled by an official or employee designated by the school principal.
 - d. Gift cards shall not be purchased to bypass the accounting system.
 - e. Procedures for payments should be no different than for any other claim. The school principal must approve the expenditure and supporting documents such as paid bills and receipts must be available.
 17. Form Approval – IC 20-41-1-4 Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed.
 - a. A desired change or addition to a prescribed form must be approved by the State Board of Accounts as discuss in the Accounting and Uniform Compliance Guidelines Manual for School Corporations at: www.in.gov/sboa/2821.htm
 - b. The use of computer-generated prescribed forms should be brought to the attention of the Field Examiner during the next regularly scheduled audit. The forms and computer system generating the forms are subject to a technical audit based upon the results of the Field Examiners risk assessment.
 18. Write off Procedures
 - a. Documentation should exist for all efforts made to collect amounts owed prior to any write-offs.
 - b. Additional procedures are included in School Board Policy 6151.

20. Credit Card – The State Board of Accounts criteria;
- The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
 - Issuance and use should be handled by an official or employee designated by the Board.
 - The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
 - When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
 - The responsible official or employee should maintain an accounting system or log which would include the names of the person requesting usage of the card, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
 - Credit cards should not be used to bypass the accounting system.
 - Payments should not be made on the basis of a statement or credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents must be available.
 - If properly authorized, an annual fee may be paid.
21. Signature Stamps – A rubber stamp or other signing device should be used only under the personal direction of the public official and should be properly safeguarded when not in use since each official is responsible for his/her own signature.
22. Disposition of Old Outstanding Checks-
- No later than March 1 of each year, the Treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding year. The original copy shall be filed with the Board of Finance of the school corporation and the duplicate copy maintained by the Treasurer. The Treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund on which the checks were originally drawn is not in existence, or cannot be ascertained, the amount of such checks shall be receipted to the General Fund. Each list prepared must show:
 - The date of issue of each check
 - The fund upon which the check was originally drawn
 - The name of the payee
 - The amount of each check issued
 - The total amount represented by the checks listed for each fund
 - State Board of Accounts suggests that the school corporation attorney provide written guidance concerning claims that might be presented.

VI. School Nutrition Program

Food Service Elementary School Daily Procedures

Description: Patrons are able to deposit money into their “lunch account” at the Point of Sale (POS) or online at sendmoneytoschool.com to purchase meals and ala carte. The account is then used each day for purchases and is drawn down for the amount of the purchases. All money taken in is then deposited daily into the bank by the Food Van Driver.

- Parents are asked to send money in a sealed envelope with student name, amount and teacher name on the outside.
- The Food Service Cashier then opens each envelope and verifies the amount inside against the amount listed on the envelope. If amount is verified a check mark is placed on envelope, any changes to amount listed are documented on the outside envelope. PIN numbers are placed on checks. (Envelopes are kept with monthly paperwork folder for reference.)
- The money amounts are then entered into each child’s lunch account in the POS.
- The money at the end of the day is then counted by the Food Service Manager or Cashier and entered onto a daily cash-out sheet and initialed.

5. The money is then counted again to ensure accuracy by the Back-Up Cashier and a second signature is entered on the daily cash-out sheet. A deposit ticket is completed and the cash, coin and checks are placed in a bank bag for pickup by the Food Van Driver.
6. The amounts are then entered into the POS close screen and a Z-Report is printed showing the day's activities and deposit. A copy is kept on file at the school with the cash-out sheet and a copy is sent to the Finance Office with the deposit ticket.
7. The Food Van Driver then picks up the deposit, and takes the deposit to the bank. The deposit bags are signed into the bank for processing. The following day the deposit bags are picked up at the bank and signed out. He then places the Z-Report and the deposit ticket together and turns into the Finance Office for totaling. Discrepancies noticed by the Finance Office are reported to the Food Service Office immediately. After the Finance Office receipts the deposit the POS Z-Reports are given to the Food Service Office for review Reports are kept on file in the Food Service Office and stored at the end of the year

Secondary School Daily Procedures – Food Service

Description: Patrons are able to deposit money into their 'lunch account' at the Point of Sale (POS) or online at sendmoneytoschool.com to purchase meals and ala carte. The account is then used each day for purchases and is drawn down for the amount of the purchases. All money taken in is then deposited daily into the bank by the Food Van Driver.

1. Deposits into a patron's lunch account are made at the POS by the Food Service Cashier. PIN numbers are placed on each check.
2. Each Cashier's station is counted and placed on the cash-out sheet at the end of the day by the Cashier. Totals are entered into the POS close screen
3. The money is then counted by a second cashier and combined into one total deposit and verified by an initial on the daily cash-out sheet. The deposit process is completed by two cashiers. The Z-report is printed and checked for accuracy against the deposit. The cash-out slips are kept and attached to the daily paperwork.
4. A deposit ticket is completed and the cash, coin, and checks are placed in a deposit bag for pickup by the Food Van Driver.
5. The Food Van Driver then picks up the deposit, and takes the deposit to the bank. The deposit bags are signed into the bank for processing. The following day the deposit bags are picked up at the bank and signed out. He then places the Z-Report and the deposit ticket together and turns into the Finance Office for totaling. Discrepancies noticed by the Finance Office are reported to the Food Service Office immediately. After the Finance Office receipts the deposit the POS Z-Reports are given to the Food Service Office for review Reports are kept on file in Food Service Office and stored at the end of the year

Food Service Month End Processes

Description: At the end of each month, the Food Service Director (FSD) in conjunction with the Finance Office Staff (FOS) complete procedures to close the month.

1. Each week the FOS totals the previous week's deposit totals for each school and compares to ensure they match. Any discrepancies would be brought to the FSD's attention at that time.
2. At the end of the month, the FSD prints out the detailed list of all online patron deposits from the Point of Sale (POS) and compares them to the reconciliation information for each individual patron.
3. The bank statement is cross checked for all online payments by the FSD and any outstanding deposits in transit are highlighted and totaled.
4. The monthly spreadsheet from the POS is printed that reflects the daily activity.
5. The total for each Account Type (i.e. Student Lunch, Student Breakfast, etc.) is entered into the 800 Fund in Komputrol by the FOS.
6. The total change to Prepaid Food is entered into the 8400 Fund in Komputrol by the FOS. The balance of the 8400 Fund is then compared to the actual balance of Patron Accounts from the POS on the last day of the month.
7. Any catering, rebates or miscellaneous receipts deposited by the FOS are entered into the 800 Fund of Komputrol.

8. The FSD uses Komputrol reports provided by FOS for reconciliation.
9. The FSD completes the reconciliation, applies figures to the monthly spreadsheet, and provides adjustments to FOS.
10. The FSD provides all reconciliation materials to the Finance Office Supervisor or Business Manager for review and signoff.

End of the Fiscal Year Process

Description: At the end of the Fiscal Year, the Food Service Director (FSD) completes tools and reports to close out the school year along with storage and destruction of appropriate records.

1. In July, the FSD completes the Non-Program Food Tool to ensure that all Non-Program Food revenue meets the new requirements in Section 206 of the Healthy, Hunger-Free Kids Act of 2010.
2. The Tool is then kept on file for review.
3. The FSD completes the Annual Financial Report (AFR) using information gathered from the Tool, POS software, and other reports from Komputrol.
4. The AFR is given to the Business Manager or Superintendent for review and signature.
5. Before October 1st, the AFR is submitted online to the Department of Education through the CNP web.
6. The approved copy is printed and given to the Finance Office Supervisor for signature.
7. All paperwork from the school year is placed in storage for three years plus the current year.
8. A list of all paperwork that is up for destruction is compiled by the FSD and a list is sent to the Administration Building staff for approval for destruction. Once approval is given, all paperwork is destroyed and the destruction record is signed by whomever is completing the destruction.

Prepaid Food in Trust Description

Patrons are able to deposit money into their lunch accounts in excess of their purchases for future use (Prepaid Food in Trust) at the Point of Sale (POS) and online. This money does not actually belong to the Food Service Account until items have been purchased. The money must be accounted for in a separate fund until it has been used for purchases.

1. All deposits to patron accounts are accounted for in the POS system daily and broken down by the POS by actual Sales or Prepaid Food in Trust.
2. At the end of the month, the POS system generates the spreadsheet of the daily activity for the month including the change to Prepaid Food in Trust and is printed out by the Food Service Director (FSD).
3. The total for each Account Type (ie Student Lunch, Student Breakfast, etc) is entered into the 800 Fund of Komputrol by Finance Office Staff (FOS).
4. The total change in Prepaid Food in Trust is entered into the 8400 Fund of Komputrol by the FSO.
5. The balance of the 8400 Fund should equal the balance of all Patron Accounts.
6. The balance of 8400 Fund is then compared to the actual balance of Patron Accounts from the POS on the last day of the month and a printout is used to reconcile to the bank statement.

Food Service Bad Debt/Patron Balance Write Off Procedure

Description: Patrons who have been withdrawn during the school year are kept in the Cafeteria POS software but made inactive so that their accounts cannot be used. In the event the patron returns during the school year, the patron will be activated in the POS system. Once an account is inactivated, the patron may request a refund of any account balance at any time by going to www.loganberrycafe.com and clicking on "Request a Refund." At the end of the school year, a list is printed of all inactive patrons and refunds are issued for accounts with a \$5.00 or greater balance or in the case of an account under \$5.00, upon request from the patron. After 5 days of inactivity positive balances not requested under \$5.00 will be receipted into a Clearing Account in the POS. Negative balances under 2

day meal charges for withdrawn or inactive students will be credited from the Clearing Account before June 30th (end of year) (Attempts made for collection have included daily emails, paper charge slips 2 days weekly and weekly call-outs) Balances exceeding a 2 day meal charge will in addition be sent a letter and receive a phone call for collection. The Logansport School Corporation may forgive, waive, or write-off all or a portion of the debt if one of the following conditions is met:

1. The school administration determines that the students or the parent or guardian of the student is unable to pay the debt.
2. The payment of the debt could impact the health or safety of the student.
3. The cost to pursue and collect the debt from the student and his/her parents would cost more than the potential total debt collected; or
4. There are mitigating circumstances as determined by the superintendent that preclude the collection of the debt.

All decisions to forgive, waive, or write-off a debt must be documented and include the specific facts for the decision relating to one of the above stated reasons. Any uncollectable debt from a school lunch account or NSF check cannot be an expense to the school lunch fund account and will be covered by non-federal funds which will include monies available in the POS Clearing Account. If funds are unavailable in that account, the General fund will provide payment. This shall be determined before June 30th each year at the direction of the Business Manager and or Superintendent.

1. All students in the POS system database are made active based on their status in the daily import from PowerSchool.
2. Money left in a student account at the end of the school year will roll over to the next school year. Active students with a negative balance less than 2 day meal charges will roll over to the next school year.
3. We will gladly transfer funds please complete the "Refund/Transfer Request Form." The form may be found at www.loganberrycafe.com.
4. June 30th a transfer from the Clearing Account to fund 800 will be made of any leftover funds.
5. Records will be kept of all activity made in trying to collect negative balances and any credits made from the Clearing Account.

Food Service Board Approval for Student and Staff Meal Prices

Description: Each year it is required that the School Board approve Student and Adult Meal Prices. Also, each school year the School Food Authority (SFA) is charged with calculating their paid lunch price increase requirement to meet the requirements in Section 205 of the Healthy, Hunger-Free Kids Act of 2010. The PLE Tool was created to help with the calculation. The completed PLE Tool is required to be sent to the Department of Education each school year.

1. The PLE Tool is completed each spring to determine if a price increase is required. An exemption from raising prices can be requested if certain criteria are satisfied.
2. A student meal price recommendation is then submitted to the School Board for approval.
3. Adult lunch prices must be the student price, plus the paid reimbursement, plus .06 cents, plus the value of commodities per meal.
4. Adult prices are assessed each spring and based on the recommendation for student lunches, is calculated and submitted to the School Board for approval.

Separation of Duties

Description: Internal Controls are set in place to provide for separation of duties and to ensure the integrity of the Food Service Program.

1. Endorsement of Checks
 - a. All checks are received by the Cafeteria Manager/Cashier, entered directly into the patron account, and deposited into the bank by the Food Van Driver at the bank daily.
 - b. All checks or online deposits receipted by the Food Service Department not at the Point of Sale (POS) are deposited by Finance Office Staff (FOS) and information entered and posted into the Komputrol system by FOS.
2. Bank Reconciliation
 - a. Completed by FOS.
 - b. The Food Service Director matches all online deposits made to the Point of Sale (POS) online and records any deposits in transit on the Food Service Department's monthly reconciliation worksheet.
 - c. The FOS reconciles the bank statement to information provided by the Food Service Director.
3. Purchasing and Receiving
 - a. Completed by the Food Service Secretary (FSS) and FSD.
 - i. Food and supplies
 1. Food Bids are advertised and awarded to one single prime vendor by the FSD in May.
 2. Food Orders are sent to the FSS and FSD weekly by the Cafeteria Managers.
 3. Food Orders are checked over by the Cafeteria Managers and Food Service Director.
 4. The FSS and FSD place orders online.
 5. Cafeteria Manager checks in all food deliveries.
 6. Price checks are made periodically to compare bid pricing to invoices by the Food Service Director or designee.
 - ii. Other Purchases
 1. Small purchase items not on the bid are placed by the FSS in conjunction with the FSD following the procurement guidelines of three quotes for each item over the micro purchase threshold of \$3500.
 2. Any items over the \$150,000 threshold will be bid with the assistance and guidance of the Business Manager.
 - iii. Payments
 1. All invoice pricing is double checked against bid and quoted prices by the FSS or FSD.
 2. Expenses are entered into the Komputrol system by FOS.
 3. Checks, check registers and records are processed through the FOS.
4. Contracts
 - a. All contracts are evaluated by the FSD in cooperation with the Superintendent and approved by the School Board.
5. Reconcilements
 - a. Bank Statements are reconciled by FOS.
 - b. Cafeteria monthly reports are reconciled by the FSD.
 - c. All reconcilements are reviewed for accuracy and signed off by the Finance Supervisor.
6. Free and Reduced Applications
 - a. Free and Reduced Applications are processed and entered into the Free and Reduced Meal Application (FARMA) Program by the FSS within 10 days of receipt and signed and dated.
 - i. A double check of all every 10th processed applications is reviewed and verified for accuracy by the FSD or their designee, signed and dated.
7. Textbook Assistance
 - a. Textbook Reimbursement lists are generated by the FARMA Software.
 - b. Status information only is exported from the FARMA Software into the Student Information System daily.
 - c. Only those involved with billing for Textbooks have access to the information.
8. Receipts and Bank Deposits
 - a. All POS receipts are received by the Food Service Cashier, counted by the Cafeteria Manager, and deposited by the Food Van Driver.

- b. All other receipts are received by the FOS, recorded into the Komputrol system, and reviewed by the FSD. All reports are generated by the FOS.
- 9. Payroll
 - a. All time sheets are collected by the Cafeteria Managers and submitted to the Food Service Department.
 - b. Time sheets are turned into the Food Service Department, checked for accuracy, and signed off by the FSD.
 - c. Payroll is processed by the FOS.
 - d. The FSD reviews the payroll distribution report and signs off on the report.
- 10. Monitoring
 - a. Audits are performed regularly by the State Board of Accounts.