

NEW SHOREHAM SCHOOL DISTRICT
BLOCK ISLAND SCHOOL

A. General

The New Shoreham School Department recognizes that money and money management are a prime support of the whole school program. To make that support as effective as possible, the School Committee intends:

1. To encourage advance planning through the best possible budget procedures;
2. To explore all practical sources of dollar income;
3. To guide the expenditure of funds so as to extract the greatest educational returns;
4. To expect top quality accounting and reporting procedures;
5. To adopt and implement sound fiscal procedures; and
6. To maintain a level of per pupil expenditure sufficient to provide high quality education.

B. Plant Operations/Management

The School Committee expects the school facilities and equipment to be operated and maintained in a safe and clean manner. The administration shall promote a safe, healthy environment for pupils and staff to assure a good educational environment for learning. The School Committee further expects the school facilities to be maintained in such a manner as to preserve the community's capital investment.

C. Activities Allowed or Unallowed and Allowable Costs/Cost Principles

To provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

1. Accountability provided for charges and costs between Federal and non-Federal activities.
 - The School Committee approved district-wide budget and the approved Federal grant application budgets are reviewed periodically by the Finance Director and Rhode Island Department of Education.
2. Computations checked for accuracy.
 - The allowable costs are recorded in the appropriate general ledger accounts and the accounting software is designed to ensure balances are mathematically accurate.
3. Supporting documentation compared to list of allowable and unallowable expenditures.
 - The Finance Director and the program director review all expenditures prior to being submitted for reimbursement by comparing to the Supplement.
4. Adjustments to unallowable costs made where appropriate and follow-up action taken to determine the cause.

- Upon determination of an unallowable cost, the Finance Director would reclass the expenditure to an appropriate account and discuss the purchase with the district program director to gain understanding of the initial allowability assessment.
5. Adequate segregation of duties in review and authorization of costs.
 - The district program director or principal approves the purchase by submitting a purchase requisition to the office manager; the office manager enters the requisition into the accounting software; the Finance Director and the Superintendent approve the purchase requisition; the office manager places the order and the Finance Director processes payment upon receipt of appropriate documentation after the goods have been received.
 6. Accountability for authorization is fixed in an individual who is knowledgeable of the requirements for determining activities allowed and allowable costs.
 - The Superintendent is the final authorization of reimbursement requests.

D. Equipment and Real Property Management

To provide reasonable assurance that proper records are maintained for equipment acquired with Federal awards and equipment is adequately safeguarded and maintained.

1. Accurate records maintained on all acquisitions of property acquired with Federal awards.
 - The Finance Director maintains a detailed capital asset register with Federal and non-Federal asset purchases. Within the register is an identifier that indicates the funding source. This register is maintained on a periodic basis.
2. Property tags are placed on equipment.
 - Property tags and labels identifying Federal Grant are placed on equipment purchased with Federal funding by District support staff under the supervision of the Finance Office. These items can be traced back to the asset records through serial and/or model numbers and location.
3. A physical inventory of equipment is periodically taken and compared to property records.
 - A physical inventory of equipment acquired under Federal awards is conducted at least every two years. Any differences between the physical inventory and equipment records are resolved with the District's Finance Director.
4. Property records contain description (including serial number or other identification number), source, who holds title, acquisition date and cost, percentage of Federal participation in the cost, location, and condition.
 - The Finance Director maintains property records containing all the necessary information.

E. Procurement Suspension and Debarment

To provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party.

1. Job descriptions or other means of defining tasks that comprise particular procurement jobs.
2. Job descriptions have been created for all positions and are available in the Superintendent's office. Contractor's performance with the terms, conditions, and specifications of the contract is monitored and documented.
 - The Facilities Manager monitors contractor's performance and reports information to the Superintendent.
3. Establish segregation of duties between employees responsible for contracting and accounts payable and cash disbursing.
 - The School Committee is responsible for approving the contracts based on bids received. The Administrative Assistant to the Superintendent processes the contracts to each successful bidder. Upon receipt of progress billings, the Finance Director receives confirmation from the Facilities Director and processes payment.
4. Procurement actions appropriately documented in the procurement files.
 - All procurement is subject to the board approved purchasing guidelines. Orders over \$3,000 require two written quotes unless the item is documented sole source. A sole source item is one that is only available from a single provider. Formal sealed bids and board approval are required for orders over \$10,000. Supporting documentation is maintained in accordance with the district's retention policy.
5. Supervisors review procurement and contracting decisions for compliance with Federal procurement policies.
 - The Superintendent reviews RFPs, bid proposals and/or quotes, and the resulting purchase orders for compliance with federal regulations.
6. Procedures established to verify that vendors providing goods and services under the award have not been suspended or debarred by the Federal Government.
 - The Finance Director performs a verification check for covered transactions by checking the Excluded Parties List System at www.sam.gov prior to contracting with a vendor exceeding \$25,000.
7. Policy for suspension and debarment that:
 - Contains or references the Federal requirements;
 - Prohibits the award of a sub award, covered contract, or any other covered agreement for program administration, goods, services, or any other program purpose with any suspended or debarred party; and
 - Requires staff to determine that entities receiving sub awards of any value and procurement contracts equal to or exceeding \$25,000 and their principals are not suspended or debarred, and specifies the means that will be used to make that determination, i.e., checking the *System for Award Management* (Sam.gov); obtaining a certification; or inserting a clause in the agreement.

F. Retention and Access Requirements for Records

Records are retained in accordance with the *Records Retention Schedule LG2* provided by the Rhode Island Office of the Secretary of State. All Freedom of Information Act requests are acted upon as soon as possible and within the timelines as stipulated within the Act.

G. Conflicts of Interest/Pecuniary Interests

The School Committee shall not knowingly enter into a contract with any supplier of goods and/or services under which any School Committee member, officer, employee or agent of the school district has any pecuniary or beneficial interest either direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract.

School Committee members and school personnel shall not accept any gifts or favors from vendors which might, in any way, influence their recommendations on the eventual purchase of equipment, supplies or services.

Purchases made by the district do not show any favoritism toward any vendor. Each order is placed in accordance with the policies of the School Committee on the basis of quality, price and delivery with past service a factor if all other considerations are equal.

H. Nutrition Program

To ensure accuracy of meal counts, meal claim submission is segregated into two duties. The Finance Director enters the meal counts into the claim software using the counts provided by the Food Service Contractor. The Administrative Assistant to the Superintendent, separately, approves the meal counts in the claim software.