LOWER TOWNSHIP ELEMENTARY SCHOOL DISTRICT
BOARD OF EDUCATION



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PREFACE

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

LOWER TOWNSHIP SCHOOL DISTRICT
INTERNAL CONTROL DOCUMENT

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

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

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

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

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

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

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

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

CONTROL FRAMEWORK:
Elements of a control framework include the following:

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

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.
Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

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

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

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

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

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

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

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

CONTROL ACTIVITIES:
Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

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

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

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

MONITORING:
The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls.

Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

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

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

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

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

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

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

EVALUATING INTERNAL CONTROLS

TITLE: INTERNAL CONTROL

Subtitle: Evaluation of Internal Controls

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

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.

2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:

    a. Change in personnel performing a control function

    b. Change in accounting system

    c. Change in regulations

3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.

4. Written documentation of the review of the controls in place should be kept.

COMMUNICATING STAFF MEMBERS ROLES

Title: INTERNAL CONTROL
Subtitle: Communicating staff member's role in the Internal Controls

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

Procedure:

1. The business administrator will establish a procedure to ensure that all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.

    a. Controls that are not performed with an understanding of the control will not be effective.

b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.

c. Documentation of these reviews should be maintained.

CASH CONTROLS

Title: **INTERNAL CONTROL**
Subtitle: Cash controls

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

Procedure:

1. Cash Receipt activities: All cash must be deposited within 48 hours of receipt and kept locked in the safe until deposit. No cash except for petty cash shall remain in the safe over a weekend or when schools are closed due to holidays.

PAYROLL CONTROLS

Title: **INTERNAL CONTROL**
Subtitle: Payroll controls

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

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

A. With respect to payroll:

- Search for fictitious employees
- Determine improper alterations of amounts
- Verify that proper tax deductions are taken
- Examine time cards and trace to payroll records in order to verify the proper recording of employee hours.
- Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
- Review the adequacy of internal controls relating to hiring, overtime, and retirement.
- Determine if proper payroll forms exist such as W-4s and I-9s.

SECTION II- ACCOUNTING

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
- Compare Board Secretary and Treasurer's Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability

Year-End Procedures

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

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- Request payment for federal grants using the NJDOE EWEG, SAGE or other NJDOE systems as required by the NJDOE in accordance with district policy 6112.

- At year end – record receivable for food service reimbursements due from state

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.

- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)

- All vouchers signed off by appropriate officials (preferably by SBA)

PAYROLL

- Encumber all funds for contracted employees, who have board approval

- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over $2,000, item must be tagged and recorded

- If district asset threshold is lower, item must be recorded in inventory control document and tagged

- If using grant funds, all equipment purchases must be tagged and identified by grant program

- Identify assets are that are no longer used

- For disposal of assets, utilizing either, donation to other school district, surplus sale, E-Bay or other electronic means

- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, and record receipt in accounting system
Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper

numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
Treasury-confirm verification of signatures on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments
Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
Reconciling-all accounts must be reconciled in a timely manner.

Title: USE OF SCHOOL FACILITIES

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

Procedure:

The Board of Education authorizes the Superintendent to approve and schedule the use of school facilities by school related and non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.**

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

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

The school district shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is outlined on the request for use of facilities form. As a requirement of our insurance carrier, your insurance certificate must name the Township Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups having dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult is

required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

References N.J.S.A. 18A:20-20 N.J.S.A. 18a:20-34

Title: INVENTORY

Subtitle: DISPOSAL OF OBSOLETE EQUIPMENT

Procedure:

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

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

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Township Board of Education. The district has engaged in services with Gov.Deals, a marketplace to sell obsolete and outdated supplies.

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

Title: ACCEPTANCE OF GIFTS

Procedure:

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

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.

B. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.

C. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.

D. All gifts require final approval by the Board of Education

Title: **INVENTORY**

Subtitle: **Equipment Identification and Accountability**

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing $2,000.00 or more are received, the business office will maintain a list in its software**.** All information can be obtained from the Receiving Slip and/or the Purchase Order.

2. An Inventory will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement will notify the business office in writing. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.

2. When requesting disposal of equipment, send over the **Disposal of Equipment Form.**

3. The Business Administrator will make sure that the list is presented to the Board of Education for their approval.

Title: **SALES TAX EXEMPTION QUALIFICATIONS**

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.

2. Exemption letters are available through the Business Office.

Legal Reference: Sales Tax Exemption Letter

SECTION III – CASH MANAGEMENT

Title: PETTY CASH FUND

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

Procedure:

1. The Board of Education recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

2. The Board authorizes the establishment of a petty cash (revolving) fund at the Business Administrator's Office in the amount of $500.00.

3. In accordance with District Practice, no single payment from petty cash will exceed $100.00. The Business Administrator shall ensure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.

4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. All documentation must be forwarded to the Business Administrator's Office for processing of the reimbursement.

5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

References:
N.J.A.C. 6:20-2.10 and N.J.S.A. 18A19-13

Title: **STUDENT ACTIVITY FUNDS**

Purpose:

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

i. The general organization of the fund includes student government, student clubs, student publications, school classes and class trips.

2. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

A. All funds will be collected by the Building Principal or his/her designee. These funds will be forwarded to the Business Office and will be deposited in a reasonable amount of time into the established bank checking account.

B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.

C. All deposited funds will be recorded in the Budgetary Software by the Business Office.

2. Disbursement of Funds:

A. Contracts for materials or supplies, may be made by the building principal/Supervisor only for a one year period.

B. No educational materials may be purchased from these funds.

C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice.

D. All checks will be produced using the Budgetary Software

E. Checks will require three signatures: that of the Board Secretary, Board President, and the Treasurer.

F. Each month a bank reconciliation must be prepared.

A financial report of each general organization fund shall be submitted to the Board monthly. These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

Title: **PAY PROCEDURES**

Procedure:

1. **Regular Pay:**

A. Employees will be paid on the 1st and the 15th of each month as per contract. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in April each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.

E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.

F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

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

A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.

B. An **Employee Payroll Input Form/Electronic Device** is used to report hours and/or days worked for this classification of employees.

4. **Overtime:**

A. Overtime is also reported on the **Payroll Input Form** and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

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

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA),**

the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans, Admin Partners will do the MEA calculation for each employee. By the **first day of school** for ten month employees and by **June 20th** for twelve month employees the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin

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

References

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

Form # **- Employee Payroll Input Form**

Form # **– 403(b) Salary Reduction Agreement**

Form # **- 403(b**) Salary **Reduction Change Form**

Title: CODING OF BUDGET ACCOUNTS

Procedure:

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

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

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

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

11 General Fund (instruction);

12 Capital Outlay Fund (assets over $2,000)/acquiring fixed assets

13 Special Schools;

20 Special Revenue

Program- activities and procedures to accomplish an objective.

105 – Pre-K, 110- K, **120-** 1-5; **130-** 6-8; **140**-9-12; **150**-Home Instruction;

190-Undistributed **200**- ***Special Programs***(Special Education);

000- ***Undistributed Expenditures***- charged indirectly to a program

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

100- ***Instruction***- activities dealing directly with instruction

200- ***Support Services***- provide administrative, technical support to enhance instruction.

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

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

320 ***Purchased Professional Services***- Consultants, Assembly speakers

420 ***Cleaning, repair and Maintenance Services***- Equipment and repair contracts

500 ***Repair and maintenance of Instructional Equipment***

580 ***Travel***-*Staff Conferences*-staff mileage

590 ***Miscellaneous Purchased Services***-Printing costs-student publications, booklets,

610 ***General Supplies***-A.V. supplies, furniture under $2,000, workbooks, classroom/office supplies
640 ***Textbooks***
730 ***Equipment*** - Capital Outlay Fund - each unit must exceed $2,000 & last more than a year.
800 ***Miscellaneous Expenditures***- Awards, graduation expenses, registration-conferences
Location - School Buildings/ Departments.

SECTION IV – BUDGET PROCESS

Title: BUDGET DEVELOPMENT PROCESS
Procedure:

School Budgets -School Budgets are the responsibility of the Business Administrator. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals/Supervisors and the Business Administrator track their school accounts during the year. The Business Administrator makes the necessary transfers needed to ensure no accounts are over- expended

November

1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.

Title: BUDGET TRANSFERS
Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Curriculum Supervisor.
When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected are used and fill in the description of the account.

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

Title: GRANT APPLICATION PROCEDURE & REIMBURSEMENT
Procedure:

1. All grant applications must be submitted for approval prior to submission to

the Granting Authority to the Building Principal then to the Superintendent. All grants require approval from the Superintendent and action from the Board of Education. Reimbursement shall be made through the System for Administering Grants Electronically system or a system which is put in place by the NJDOE in accordance with **Board Policy 6112**.

SECTION V – POSITION CONTROL

POSITION CONTROL
STANDARD OPERATING PROCEDURE

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

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

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

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

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
   i. The employee name
   ii. The date of hire
   iii. A permanent position tracking number for each employee including:
      (1) An accurate expenditure account code(s)
      (2) The building the position is assigned
      (3) The certification title and endorsement held, as applicable

(4) The assignment position title as follows:

(A) Superintendent or Chief School Administrator

(B) Assistant Superintendent

(C) School Business Administrator

(D) Board Secretary (when other than I, II or III above)

(E) Principal

(F) Vice Principal

(G) Director

(H) Supervisor

(I) Facilitator

(J) Instructional Coach by Subject Area

(K) Department Chairperson by Subject Area

(L) Certificated Administrator – Other

(M) Guidance

(N) Media Specialist/Librarian

(O) School Nurse

(P) Social Worker

(Q) Psychologist

(R) Therapist – OT

(S) Therapist – PT

(T) Therapist - Speech

(U) Certificated Support Staff – Other

(V) Teacher by Subject Area

(W) Instructional Assistants

(X) Certificated Instructional-Other

(Y) Aides supported by IEP

(Z) Other Aides

(AA) Maintenance Worker

(BB) Custodian

(CC) Bus Driver

(DD) Vehicle Mechanic

(EE) Food Service

(FF) Other Non-certificated

iv. A budgetary control number for substitute teachers

v. A budgetary control number for overtime

vi. A budgetary control number for extra pay

vii The status of the position (filled, vacant, abolished, etc.)

viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;

ix. Each of the following:

1. base salary

2. step
3. longevity
4. guide
5. stipends by type
6. overtime
7. other extra compensation

x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;

xi. The position's full-time equivalent value by location;

xii. The date the position was filled; and

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

A. Purpose

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

B. Scope

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

C. Authority

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

D. Position

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

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

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

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

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

G. Request for PCN for a New Position

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

H. Other

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

I. Sample Reports

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

- Personnel to Payroll Spread – This report compares personnel information to payroll.

- History Report-This report reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, and budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.
- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

Recommended Format for Meaningful PCNs

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

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

Recommended Format for PCN Segments

General Category	.	District Location	.	Dept / Position	.	Specific Grade	.	Total # of Positions Available
3 char	.	**2 chars or digits**	.	**4 char**	.	**2 chars or digits**	.	**2 digits**
ADM	.	BO	.	SUPT	.	NA	.	01
ADM	.	BO	.	BADM	.	NA	.	01

SEC	.	BO	.	BADM	.	NA	.	01
TCH	.	HS	.	MATH	.	09	.	01
TCH	.	HS	.	MATH	.	09	.	02
TCH	.	MS	.	MATH	.	07	.	01

Suggested General Category Codes

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

Suggested Department/Position Codes

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

Grade Level	Code
Kindergarten	KD

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

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

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

LIST OF DUTIES BY EMPLOYEES	Business Administrator	Human Resources 1	Payroll	Individual School	Prin. and/or Department Heads	Board of Education							
POSITION CONTROL													
Determination of PCN at Budget Prep Cycle	□												
Creation of Position Numbers (initialization of use)	□		□										
Assignment of Position Control Numbers	□		□										
PCN assigned at Board of Education approval	□												
PCN are linked to appropriate budget account	□	□	□										
PCN are linked via personnel to payroll		□	□										
Vacant PCN are monitored for budget prep	□	□	□										
New PCN is authorized	□	□	□										
History of unused PCN is analyzed	□												
Budget account shows appropriate PCN charged	□												
Payroll to Budget via PCN reviewed each period	□												
PCN reflects correct tracking identification	□	□											
PERSONNEL													
PCN number is attached to individual employee	□	□	□										
History reflects salary, stipend, longevity etc.		□	□										
Position fill date is completed	□	□											
History indicates certifications attained		□	□										
Certifications are appropriate to position held		□	□										
Benefit information by individual is in history		□	□										
Hire date listed, if position date unavailable		□	□										

LIST OF DUTIES BY EMPLOYEES	Business Administrator	Human Resources 1	Payroll	Individual School	Prin. and/or Department Heads	Board of Education								

PAYROLL CYCLE

Additions to payroll authorized by	☐					☐								
Pay rates authorized by	☐					☐								
Terminations authorized by						☐								
Time approved by					☐									
Payrolls computed by			☐											
Payroll checks prepared by			☐											
Payroll records prepared by			☐											
Payroll checks signed by					☐									
Cash payroll envelopes prepared by – N/A														
Payroll distributed by			☐											
Payroll bank account reconciled by	☐													
GENERAL LEDGER prepared by	☐													
GENERAL JOURNAL ENTRIES approved by	☐													
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:														

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

_____

SECTION VI – PURCHASING

Title: **PURCHASING PROCEDURES**
Sub-Title: **Authority to Purchase, Bidding and Quotations**
Authority to Purchase:

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

Authorized Purchases

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

Unauthorized Purchases

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

Procedure:

1. **QUOTATIONS:** Without a Qualified Purchasing Agent, when a single item or service, or group of like items cost between $**5,850** to **$39,000**, **two quotations are required.** With a Qualified Purchasing Agent, when a single item or service, or group of like items cost between **$7,950 to $53,000, two quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year. A **Quotation Record Form (Form)** is used for this procedure and is to be attached to the Purchase Order for submission to the Business Office.

2. **BIDDING PROCESS:** Without a Qualified Purchasing Agent, when a single item or service of a group of like items are at **$39,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). With a Qualified Purchasing Agent, when a single item or service of a group of like items are at **$53,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.

3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with

approval from the Superintendent and Business Administrator.

5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors **to preview materials**. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item**...** All purchases must go through the Business Office.

6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system, unless previously authorized.

7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

8. **Disbarred Vendors:** In accordance with **EDGAR, Part 80 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 36, Procurement**, and **District Policy 6311**, purchasing will check annually for disbarred vendors with the **US Department of Labor** and the **NJ Department of the Treasury**.

9. **Federal Grants:** In accordance with **EDGAR, Part 80 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 36, Procurement.** EDGAR regulations for federal grants are governed under **2 CFR 200** Federal micro-purchase and simplified acquisition thresholds under 2 CFR 200.320 must be explicitly cross-referenced alongside New Jersey Public School Contracts Law (PSCL). When federal and state thresholds conflict, the **more restrictive threshold** applies. Procurement must follow written standards of conduct covering conflicts of interest (2 CFR 200.318) and mandatory procedures for federal grant cost principles.

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

Title: **PURCHASING PROCEDURES**

Subtitle: **Definition of Purchase Order**
Emergency Orders and Extraordinary Conditions

Purchase Order:

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

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** will be defined as situations in which the operation of a school or program would be seriously hampered.

2. **EXTRAORDINARY CONDITIONS** will be defined as conditions which are not known until after an operation has begun, which required unanticipated parts, equipment or materials to be obtained in order for the operation to be completed.

3. Under the conditions defined as emergency or Extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the Business Office immediately with all correct information and provided there is enough unencumbered balance in the account to cover the amount of the purchase order. The Business Office will make all necessary contacts with vendors. This type of purchase order will be immediately processed.

4. **Confirming purchase orders**, orders where the vendor is given the PO number prior to the PO being processed or approved by the Board of Education, **are not allowed and are a violation of state law.**

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

Title: **PURCHASING PROCEDURES**
Subtitle: **Purchase Order Form**
Procedure:

1. The Purchase Order Form is a four part carbonized form.
   - A. (original) - Vendor's Copy
   - B. Voucher
   - C. (third copy) - Business Office copy
   - D. Receiving verification
   - E.
2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.

3. The initiator completes the following information.

    A. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
    B. Vendor's Name, address and zip code
    C. Ship to: School Address, and zip code with person's name who placed the order.
    D. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
    E. Incomplete or improper Purchase Orders will be returned with a memo explaining the deficiencies.

4. All orders from **$5,850 to $39,000**, **unless purchased under a state contract**, require a **Quotation Record Form**.

5. Purchase order requisitions are forwarded to the Principal's/Supervisor's Office for approval.

6. After approval by the Principal/Supervisor, the requisition will be printed in the Business Office. The Printed Purchase Orders will be sent to the Business Administrator for approval and signature.

7. All purchase orders will be approved and dated by the Business Office. The Business Administrator or his designee reviews the technical aspects to ensure compliance with State Law and Board Policy. The purchase order is then forwarded to the vendor.

8. Upon receipt of the goods/ services the school copy, of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Business Office must be notified**. When the Order is complete, the school copy, must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy is received.

9. **Partial Payments**- In order to pay a vendor for the material received the Principal/ Supervisor must send a **copy** of the school copy, denoting the items received. As stated above final payment will not be made until the school copy is received.

10. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders in accordance with Board policy

11. **Copiers**- The copiers are rented on a three-year replacement cycle. All purchases or replacements must be pre-approved by the Business Administrator.

Title: **PURCHASING PROCEDURE**
Subtitle: **Ordering of Materials**
Purpose: **To establish a uniform method of purchasing goods, materials and services.**
Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the purchase order form as described in this Business Procedure Handbook.
2. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
3. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly, an order must be placed in the prescribed way. The Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will immediately submit all necessary information needed for the Business Office to process. The following procedure must be followed:
4. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

Title: **PURCHASING PROCEDURE**
Subtitle: **Emergency Contracts**
Purpose: **To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.**
Procedure:

1. Any contract may be negotiated or awarded for the Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
   A. The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be

in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.

5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
   A. The nature of the emergency
   B. The time of the occurrence
   C. The need for invoking this regulation
   D. The action taken
   E. The costs of the action
   F. The accounts to be charged
   G. The plan for preventing a similar situation in the future

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

Title: **PURCHASING PROCEDURE**
Subtitle: **Receipt of Goods**
Purpose: **To facilitate the receipt of goods and to make prompt payment to vendors.**

Procedure:

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back- order, wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gives you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill and hold the school copy, for the additional back orders. Sometimes the packing slip is marked "out of stock" or "cancel" then send the whole thing to the Business Office for payment.

2. If there is a problem with an order, notify the Business Office immediately with the packing slip attached. Most companies will allow a shortage claim within thirty (30) days.

3. Check with the Business Office for any back order cancellation notices. Should it be necessary to cancel the back order items, send back the school copy of the Purchase Order to the Business Office, so marked.

4. The Receiving Record of the Purchase Order must be given to the Business Office within 30 days after returning to school for all items

delivered during the summer months.

Title: **PURCHASING PROCEDURE**
Subtitle: **Contributions to Board Members and Contract Awards**

Purpose: **To ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.**

Procedure:

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

References

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

Title: **EXPENDITURE CONTROL**
Subtitle: **End of Year Procedure**

Purpose: **To assure delivery and acceptance prior to June 30 for budgeted goods and services.**

Procedure:

The deadline for ordering items from the current operating budget shall be

set by the Superintendent. **Exceptions** to this will be as follows:

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

Title: **EXPENDITURE CONTROL**
Subtitle: **Professional Affiliations/Expense Reimbursement**

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

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form, prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.

2. The Superintendent of Schools shall review and may approve or deny each request for travel expenses. The Superintendent's signature designating approval is required on the request for travel reimbursement.

3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request, are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement.

4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and

necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

5. Lodging and meals must comply with the federal per diem rate. Lodging expenses may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.

a. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.

b. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.

6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.

7. All fees or expenses not covered by the purchase order, shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.

8. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.

9. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting.

10. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

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

12. School district travel expenditures **shall not include** costs for the following:
    a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:20-8.20

b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles. **No out of state travel shall be reimbursed as per board policy unless directed by the School District.**
2. Where a travel event has a total cost that exceeds $5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

References
N.J.S.18A:19-1et seq
N.J.S.A. 18A:11-12
N.J.A.C. 6A:XX-8.19(b).
N.J.A.C. 6A:XX-8.20
N.J.S.A. 18A:11-12

Reimbursement for Mileage only:

Mileage reimbursement must follow the annual NJ State Appropriations Act rate or the IRS standard business mileage rate as approved by the NJDOE.

1. All staff members must use the Mileage Reimbursement Voucher (Form) to be reimbursed for all appropriate travel.

2. This form is available in the Business Office.

3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.

4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.

5. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).

6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

Form # **– Mileage Reimbursement Form**

Title: **Professional Services**
Subtitle: **Legal Services**

Procedure:

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

5. The Board of Education will annually establish, prior to the budget

preparation, a maximum dollar limit for each type of professional service, including legal services.

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

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

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

Title: **Professional Services**
Subtitle: **Authorized Services**

Procedure:

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

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

Title: **Expenditure Control**

Subtitle: **Maintenance Service Contract and Other Repairs**
Procedure:

1. Service contracts for continued maintenance and repair of office machines/typewriters are available for district wide equipment.

2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.

3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.

4. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. **Give a voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.

5. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

Title: **Expenditure Control**
Subtitle: **Maintenance and Computer Work Order System**

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

Computer Work Order System
In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated on the web site indicating a

description of the problem and the location.
2. Work orders are received and delegated to the maintenance department and given a reference number. Work orders will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work order and the supervisor receive a report stating that the work is completed.

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

Title: **Facilities (includes administration of work and health and safety)**
Purpose: The Board of Education recognizes that adequate facilities must be provided to all students and that it must maintain all buildings so that students have a safe and healthy environment in which to learn.

Procedure:

Building Coordinator

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

Planning for Alterations and Remodeling

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

permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

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

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

Noise Control

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

Pest Control

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

Recycling

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

Refuse Collection Services

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

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection

systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

Right to Know

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

Safety/Accident Reporting

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

Asbestos Management

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

Indoor Air Quality

- All testing is formed as needed.

Fire Alarm Systems

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

Wastewater Treatment

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

TITLE: **FACILITIES MAINTENANCE AND REPAIR**
SUBTITLE: General

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

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

Prioritization

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

A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

   1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.

2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.

3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.

4. The contract shall only cover the necessary tasks to alleviate the emergency.

B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of "Indoor Air Quality" rules or PEOSHA requirements.

D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.

VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

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

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

A. The actual hours worked by date.

B. Whether those hours were at regular or overtime rate.

VIII. The actual materials and supplies needed to complete the order.

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

Contracted Services:

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

SECTION VIII – SECURITY

TITLE: SCHOOL SECURITY
SUBTITLE: GENERAL

Purpose:

The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment and to ensure the safety and security of all students, staff, and visitors in accordance with current New Jersey statutes, including Alyssa's Law, Threat Assessment Teams, and the Emergency Virtual or Remote Instruction Plan.

Buildings and Grounds Security

The Building and Grounds Supervisor (or District Security Officer) and staff are responsible for buildings and grounds security.
All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.
Staff members shall not prop doors open for any reason.

In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

Alyssa's Law Compliance (N.J.S.A. 18A:41-6)

Public elementary schools shall be equipped with a silent panic alarm system that is directly linked to local law enforcement.

The district shall ensure that:

- The panic alarm system is installed, maintained, and tested annually in coordination with local law enforcement.
- Written procedures for activation, staff responsibilities, and post-incident actions are maintained in each building.
- Staff receive annual training on panic alarm activation, emergency communication protocols, and law-enforcement response expectations.
- Panic alarm procedures are incorporated into school safety drills and the district's School Safety and Security Plan.

Threat Assessment Teams (N.J.S.A. 18A:41-9)

Each school building shall maintain a multidisciplinary Threat Assessment Team (TAT) responsible for identifying, assessing, and responding to individuals who may pose a safety threat.

Team Composition:

Each building's TAT shall include:

- Building Principal or designee
- School Counselor or Mental Health Professional
- School Nurse
- District Security Officer
- Teacher representative
- Additional members as appropriate (e.g., CST, SRO)

Responsibilities:

The Threat Assessment Team shall:

- Maintain written procedures for identifying and assessing concerning behaviors.
- Conduct timely assessments using evidence-based protocols.
- Coordinate interventions, supports, and referrals as needed.
- Document all assessments and actions taken.
- Participate in annual training required by the NJDOE.
- Collaborate with law enforcement when a threat meets statutory reporting thresholds.

Procedural Requirements:

- Each building shall maintain a confidential record of TAT activities.
- TAT procedures shall be reviewed annually and updated as required by law.
- TAT protocols shall be integrated into the district's School Safety and Security Plan.

Emergency Virtual or Remote Instruction Plan (N.J.S.A. 18A:7F-9)

The district shall maintain a Board-approved Emergency Virtual or Remote Instruction Plan (EVRIP) for use during extended school closures.

The district shall ensure that:

- The EVRIP is updated annually and submitted to the Executive County Superintendent for approval.
- The plan is incorporated into the district's Emergency Operations Plan.
- Staff receive annual training on procedures for transitioning to remote instruction.

Activation of the EVRIP shall occur only upon direction of the Superintendent.

ID Badges

All employees shall wear district-issued identification badges when school is in session.

All visitors in the building shall wear identification badges issued by the main office.

Visitors / Deliveries

All visitors during the school day will be permitted access to the building only through the main school office.
Outside deliveries shall be accepted only at the main school office.

Deliveries to loading areas shall be permitted only after the driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

Building principals are required to oversee the issuance of classroom keys to teaching staff members. Classroom keys are to be turned in to the building principal on teachers' last day of school in June.

SECTION IX – EMERGENCY PREPAREDNESS

TITLE: **EMERGENCY PREPAREDNESS**
SUBTITLE: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
    a. Bomb Threats
    b. Fire
    c. Intruders
    d. Weather
    e. Emergency Housing

    The quick reference guide shall be maintained by building and central administration.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
    a. Planning and Coordination
    b. Continuity of Learning and Core Operations
    c. Infection Control Policies and Procedures
    d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.

5. Training on the Emergency Management Plan shall be conducted annually.

SECTION X– RISK MANAGEMENT

Title: SAFETY

Purpose: It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district. Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude, which must be cultivated and reinforced.

Procedure: The Superintendent of Schools shall appoint a District Safety Committee, which shall

comprise of all administrators and supervisors with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings during faculty meetings. Students should be involved through classroom instruction by the appropriate educators. The Safety Committee will meet periodically during the year.

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

Title: **LOSS CONTROL**
Subtitle: **Injuries**

Procedure:

STAFF INJURIES

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

All incidents/ accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the **NOTICE OF EMPLOYEE INJURY Form**. If the employee needs medical treatment they will then call the building principal or their immediate supervisor.

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

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

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

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

Title: **Loss Control**

Subtitle: **Recording of Days Absent Due to Injury/Accident**

Procedure: Days absent from work due to illness, injury or accident will be recorded as Workers' Compensation.

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

Title: **PERSONAL ITEMS**

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk and must be approved by the building principal and not in violation of any district policy or procedures.

2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

SECTION XI– TRANSPORTATION

Title: **TRANSPORTATION**

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

Procedure:

New Students

- School principal's office shall notify the transportation department of registration of new students.
- Transportation department will assign bus and stop number to new student.
- Transportation department will communicate the bus stop information back to the school office and to the bus driver.

Alternate Stop Request

- Parents may request one alternate stop as long as it is for a minimum of five consecutive days. In cases of joint custody, transportation shall be to an alternate stop in accordance with court documentation.

Students Leaving District

- School principal's office shall notify the transportation department when a student withdraws from the district by completing the proper form.

Field Trip/After School Events Buses

- Requests for buses for field trips and after school events shall be submitted to the Transportation Coordinator at the earliest possible date and after approval by the Superintendent. The Transportation Coordinator will schedule all special activity buses.

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Coordinator and in accordance with NJ Public Contracts Law.
- The student transportation bid threshold pursuant to N.J.S.A. 18A:39-3 is **$24,200**.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Supervisor of the Regional School District shall supply Application for Non Public Transportation forms to non public schools located within the district.
- The Regional School District Transportation Supervisor shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.

- The Regional School District Transportation Supervisor shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents. The District shall reimburse the Regional School District for all applicable Non Public Transportation or aid in Lieu of.

Purchase of School Buses

School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Coordinator or Director of Operations. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 12th year from the year of manufacture.

DRTRS

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

Safety

- School principals in cooperation with the Transportation Coordinator shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Coordinator shall ensure that all school bus drivers and school bus aides are properly trained for the functions of their position.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle holds a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Coordinator will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance with applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify the Transportation Supervisor/Office via bus radio. The Supervisor/office contacts the Board of Education Office, the police and medical assistance if needed.

- The Transportation Supervisor will assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Supervisor shall notify the Business Administrator, Building Principal and School Nurse of the accident.
- The Transportation Supervisor shall proceed to the scene of the accident as soon as possible.
- The Transportation Supervisor shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

Title: **VEHICLE TRACKING**
Purpose: **For the management, control and regulatory supervision of school district vehicles.**

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
   a. The vehicle make, model and year;
   b. The vehicle identification numbers (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The person assigned or the pool if not individually assigned;
   g. The driver license number of the person assigned and the expiration date;
   h. The insurer and policy number of person assigned, and
   i. The usage category such as, maintenance, security or pupil transportation.

2. A driving record of the operators of district vehicles including:
   a. The name of the driver;
   b. The driver license number and expiration
   c. Motor vehicle code violations;
   d. Accidents, and
   e. Other relevant information.

3. A record of maintenance, repair and body work for each district vehicle including:
   a. The vehicle make, model and year;
   b. The vehicle identification number (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;

f. The usage category such as maintenance, security or pupil transportation;
g. The manufacturer's routine maintenance schedule;
h. The category of work performed;
i. The mileage on the date work was performed, and
j. The cost of the work performed.

Title: **VEHICLE ASSIGNMENT**
Purpose: **To ensure compliance for the assignment of district vehicles for the conduct of official district business.**

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.

2. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications: maintenance and student transportation.

3. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

4. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

5. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.

6. No physical alterations shall be made to a vehicle without prior board approval.

7. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.

8. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

9. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
10. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
11. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
12. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
13. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
    a. Frequent violation of traffic laws;
    b. Flagrant violation of the traffic laws;
    c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
    d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
    e. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
    f. Use of a district vehicle by an unauthorized individual while assigned to an employee;
    g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
    h. Use of radar detectors in district vehicles.

SECTION XII– FOOD SERVICE

Title: **Food Service**

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

Procedure:

Application for Participation in Child Nutrition Program

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

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

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

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

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

Civil Rights Compliance

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

Verification

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

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service personnel. They are then put into a container and picked up by food service staff and brought to the bank. Deposit totals are reconciled to the bank statement by Food Service Supervisor.

Setting Prices

- Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate efficiently.

Voucher Certification/submission

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

Commodities

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

1. Food Services Procedures

11.1 Daily Lunch Claim Amounts

(a) The district operates an electronic point of sale system. Students enter their number at the cash register and the system automatically tallies their status.

(b) If the student does not have his/her money, the cashier enters it as a charged meal.

(c) At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically.

- These are the numbers that are reported on the DRC"s and submitted to the State for reimbursement (only for lunch).

11.2 Daily Snack Claim Amounts

(a) When after school snacks are served0, each site staff records the daily amounts on their DRC's that are sent to the office.

(b) After school staff also record these numbers on a work sheet for future reference. (These amounts are submitted to the government on their web based system for reimbursement.)

11.3 Breakfast Claim Amounts

(a) The Breakfast Program is enrolled in a government program.

(b) Each site staff records the daily amounts on their coded roster system that are sent to the office.

(c) The Food Service staff reads the bar code and data is entered into the system reference. These amounts are submitted to the government on their web based system for reimbursement.

11.4 State Report

(a) A state report is completed by the Food Service Supervisor for each above program on a monthly basis.

(b) Lunch, breakfast, snack and child care daily reported amounts are reviewed by the Food Service Supervisor and corrected, if necessary by referencing individual school register tapes and/or by conferring with site staff.

(c) The point of sale system then enters amounts into the department accountability program which projects any seeable errors and generates an "edit check" worksheet. The worksheet is reviewed, approved and signed by the Food Service Supervisor.

(d) Once approved, amounts are entered into a web based reimbursement program.

All claims are first approved by the Food Service Supervisor, then approved and signed by the Business Administrator and/or Superintendent prior to submission to government.

11.5 Maintenance/Technical Repairs & Work Orders

(a) All technology requests are usually communicated directly to the Business Administrator or office staff.

(b) All orders that are above and beyond normal, routine maintenance or installation are approved by the Business Administrator prior to submission to either above department.

11.6 Inventory Management

(a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Supervisor.

(b) After ordering is completed, food items must be deducted from inventory.

(c) The food items that are not being delivered to the schools directly from the distributors are being distributed by department truck driver from inventory at Sandman School.

(d) Every week, an actual inventory of each site is done by the cook in each kitchen.

(e) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.

(f) If the Food Service Supervisor feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the cooks will be called and told to use the items that they have and their order of the similar items will be cancelled.

11.7 Department Timesheets/Payroll

(a) Separate timesheets are distributed to each school for contracted employees and hourly workers.

(b) The Food Service Supervisor is responsible for managing the timesheets for hourly workers.

(c) Hourly workers are required to sign in and out every day stating their time of arrival and departure via an automated time tracking system.

(d) One sheet bi-monthly is submitted to the Food Service Supervisor who reviews all of the sheets to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.

(e) The Food Service Supervisor will then make copies of all timesheets and forward originals to the Payroll department.

(f) The Food Service Supervisor is responsible for managing the timesheets for all contracted employees.

(g) The Food Service Supervisor in conjunction with the payroll department keep track of dockings of contracted employees.

(h) The Food Service Supervisor consolidates timesheets, and submits to the Superintendent with docking sheets for approval.

(a) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

Title: **Food Service**
Subtitle: **End of Year Procedure**

Purpose: **To assure delivery and acceptance prior to June 30 for budgeted Goods and services.**

Procedure:

The deadline for ordering items from the current operating budget is set by the Superintendent. **Exceptions** to this will be as follows:

A. Emergency end of the year supplies

B. End of year activities such as field days, graduation, after school programs, assemblies

C. Contractual responsibilities

D. Special State and Federally Funded Programs

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

b. Review of the personnel who has access to these areas should be reviewed several times a year.

c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

    c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

    Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

    d. The district should track the cost of replacement on all technology equipment valued above $2000.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations

6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.

    a. Users should be reminded not share or write down passwords

    b. Passwords should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.

    c. Passwords for network access should be forced to be changed periodically

    d. Passwords for applications should be changed periodically.

    e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level

    f. Passwords should not be repeated for network access and application access, particularly the student information system.

2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.

    a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.

    b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.

c. Access to district wide public folders should be restricted based on user role.

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Systems software and applications authorized for use in the district

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).

    a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.

    b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.

    c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.

    d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:

    a. Hardware utilized, including name of server or location of software or application

    b. Summarized description of user

c. Number of users

d. Licensing information, including expiry dates

e. Application owner responsible for user authorities

f. Date of original purchase and dates of updated purchases

g. Version information

h. Vendor contact information

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Protect the district's network from internet dangers

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

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.

2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.

3. The district utilizes an external firewall to prevent access from unauthorized sources.

    a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the "DMZ", or that portion of the network where is there is limited trust.

    b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.

    c. The available and open ports should be reviewed periodically.

4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.

5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.

6. District will monitor wireless transmission to verify authentication of users.

7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

TITLE: **TECHNOLOGY SYSTEMS**

SUBTITLE: Cybersecurity Incident Response

PURPOSE: To establish standardized protocols for maintaining district technological infrastructure, protecting network integrity, safeguarding student and staff personally identifiable information (PII), and ensuring strict adherence to mandatory federal and state cybersecurity incident notification regulations.

1. General System Administration & Security Controls

- **Access Control:** System administrative privileges shall be restricted strictly to authorized Technology Department personnel. Multi-Factor Authentication (MFA) must be enforced across all district accounts, core applications, and administrative systems.
- **Asset & Data Management:** All hardware, software, network infrastructure, and cloud applications managed by or on behalf of the district must be inventoried and maintained according to cybersecurity best practices.
- **Backups & Redundancy:** Critical administrative, educational, and financial databases must be backed up daily. Off-site or immutable backups must be maintained to ensure rapid recovery in the event of hardware failure or cyber intrusion.

2. Critical Cybersecurity Incident Definition

A Critical Cybersecurity Incident includes, but is not limited to:

- Unlawful or unauthorized access, intrusion, or exfiltration involving district systems or cloud platforms containing student, staff, or financial PII.
- Ransomware attacks, malware infections, or denial-of-service (DoS) threats causing significant operational disruption to network infrastructure or virtual instruction systems.
- Compromise of district administrative credentials, financial management software, or third-party vendor platforms holding sensitive district data.

3. Immediate Internal Escalation Protocol

- Any staff member who suspects or discovers a cyber incident, security breach, phishing compromise, or unauthorized access must immediately report the

activity to the Technology Coordinator and the Business Administrator/Superintendent.

- Upon notification, the Technology Coordinator shall isolate affected network segments or systems to mitigate spread while preserving forensic evidence.

4. Mandatory External Reporting Protocols

In accordance with New Jersey state law ($N.J.S.A.52:17B-193.3$) and NJDOE mandates, the Superintendent or Technology Coordinator shall execute the following required reporting actions upon confirming a critical cybersecurity incident:

1. New Jersey Cybersecurity and Communications Integration Cell (NJCCIC) Notification (Mandatory within 72 Hours):
    - Pursuant to $N.J.S.A.52:17B-193.3$, the district **must report** any critical cybersecurity incident to the NJ Office of Homeland Security and Preparedness / NJCCIC via the official online incident reporting portal (cyber.nj.gov) within **72 hours** of reasonably believing an incident has occurred.
    - The initial report must detail the nature of the incident, affected systems, potential impact on data, and immediate response measures taken. Supplemental reports shall be submitted as additional forensic data becomes available.
2. New Jersey Department of Education (NJDOE) & County Office:
    - Notification must be submitted concurrently to the Executive County Superintendent of Schools and the NJDOE Office of School Preparedness and Emergency Planning (OSPEP).
    - Reports should outline the disruption to educational continuity, student record impact, and contingency operational steps.
3. New Jersey State Police (NJSP) Cyber Crimes Unit (Pre-Notification Requirement):
    - Pursuant to $N.J.S.A.56:8-163$ (New Jersey Breach Notification Law), if the incident involves unauthorized acquisition or access to unencrypted personal information, law enforcement—specifically the NJSP Cyber Crimes Unit—**must be notified prior to** issuing public or parental notifications.
4. Third-Party Vendor Incident Requirements:
    - Educational technology (EdTech) and cloud service providers contracted by the district are contractually required to notify the district within **24 hours** of discovering a security breach involving district student or staff data.

TITLE: **TECHNOLOGY SYSTEMS**

SUBTITLE: Protect the district's network from internal dangers

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

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

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
7. District will archive all inbound and outbound instant messaging communications.

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Video Surveillance Security

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

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

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Web content filtering and supervision

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

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

TITLE: **TECHNOLOGY SYSTEMS**
SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.

a. Network administrators will create space limitations so as to not exceed the capacity of the server space

b. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.

4. Shared network storage will be monitored to ensure proper access based on security groups.

5. Network administrators will periodically check backups of the system.

Title: **TECHNOLOGY SYSTEMS**
Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

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

Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated on the web site indicating a description of the problem and the location.
2. Work orders are received and given a reference number. They will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work order receive a report stating that the work is completed.

Title: **Technology Systems**

Subtitle: **Physical security over technology equipment, peripherals and Media**

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

7. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

    a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

    b. Review of the personnel who has access to these areas should be reviewed several times a year.

    c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

8. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

9. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

    c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

    d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

    e. District should track cost of replacement on all technology equipment valued above $500.

10. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

11. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SECTION XIV– INFORMATION MANAGEMENT

TITLE: **INFORMATION MANAGEMENT**
Subtitle: Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

    a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.

    b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.

    c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include

calendars, or web requests for use of facilities, these instances may require additional assurances as well.

d. All persons with sign-on to the district's network or to district data, i.e. parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

    a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying

    b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.

    c. Threats, harassment, libel or slander

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

    a. Individuals who have access to district records should not the information for personal reasons

    b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.

    c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.

5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
    a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct

TITLE: **INFORMATION MANAGEMENT**
Subtitle: Securing of sensitive manual (written or paper information)

Purpose: To ensure that sensitive physical and digital information is properly handled, stored, and protected, and to limit the potential exposure of data obtained or processed through the district in compliance with federal and state privacy regulations.

Procedure:

1. **Acceptable Use & Training:** All employees who have access to sensitive information will be required to sign an acceptable use form at least annually regarding the proper methods of use, compilation, dissemination, destruction (when appropriate), and safeguarding of that information.
2. **Identification of Sensitive Records:** The superintendent and business administrator (or their designees) will determine those records of a sensitive nature held within the district. These records include, but are not limited to, staff, student, volunteer, and board member personal information such as addresses, unlisted phone numbers, Social Security numbers, marital or guardian status, garnishment information, health-related information, free and reduced lunch status, and disciplinary records.
3. **Physical Storage & Access Control:** Sensitive manual/paper information must be housed in a locked cabinet or behind locked doors.
    - Access to keys or digital access tools is restricted strictly to personnel authorized to view the information.
    - Keys must be stamped with “Do Not Duplicate,” and unauthorized copying is prohibited.
    - Areas housing sensitive information must remain locked whenever they are unstaffed.
    - Wherever possible, sensitive information must be stored away from high-traffic areas.

4. **Fire Protection & Backup Protocols:** Original sensitive paper files should be housed in a fire-rated cabinet where possible. Physical backups or duplicates of paper documents must be treated with the same physical security standards. Electronic documents must be backed up daily, and physical backup media or sensitive printed copies must remain in locked, restricted-access areas.
5. **Compliance with Federal & State Privacy Laws:** All handling, storage, and sharing of student records and personally identifiable information (PII) must strictly comply with applicable privacy regulations, including:
    - **Family Educational Rights and Privacy Act (FERPA):** Protecting the privacy of student education records and regulating authorized access and disclosure.
    - **Children's Online Privacy Protection Act (COPPA):** Governing the online collection of personal information from children under the age of 13.
    - **State Student Record Privacy Laws:** Adhering to all applicable state-level statutes governing student data privacy, security standards, and parental notification requirements.
6. **Cloud-Based Third-Party Software Vendors:** Prior to adopting, contracting with, or utilizing any cloud-based software, educational technology (EdTech) platform, or third-party digital vendor that collects, stores, processes, or accesses student or staff sensitive data, the district must ensure the following:
    - **Vetting & Contracts:** Vendors must execute formal Data Privacy Agreements (DPAs) or contractual assurances confirming full compliance with FERPA, COPPA, and state student privacy standards.
    - **Data Ownership & Use Restrictions:** Contracts must explicitly state that all district data remains the property of the district and that vendors are strictly prohibited from using, selling, or mining student PII or behavioral data for commercial or advertising purposes.
    - **Security Standards:** Vendors must demonstrate robust cybersecurity protocols, including data encryption (both in transit and at rest), secure access controls, and routine security auditing.
    - **Data Destruction & Retention:** Agreements must mandate the safe return or destruction of all sensitive district data upon termination of the vendor contract or service agreement.

Title: **INFORMATION SYSTEMS**
Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely

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

Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated on the web site indicating a description of the problem and the location.
2. Work orders received and delegated to the Computer Technicians and given a reference number. They will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating it will receive a report stating that the work is completed.

SECTION XV – FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

N.J.A.C. 6A:23A-6.7
GUIDANCE DRAFT

Directive

Pursuant to 6A:23A-6.7 school districts and county vocational school districts with budgets in excess of $25,000,000 or with more than 300 employees shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of an organization into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. NOTE: This system does not include student, transportation or food service databases or modules.

ERP System Integration Features

Three applications – comprise an ERP; accounting, payroll, and human resources system. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but may also with third-party payroll, substitute

placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

In Accounting
System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year (salary amounts and expense account information from Payroll is used to create the file needed to generate the payroll PO encumbrances in Accounting).

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used to update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting). Import next year's budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

In Payroll
Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract days that can be printed on employees' payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

In Personnel
Import attendance information (automatically generating employee attendance records within Personnel from your System 3000 system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates, Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

Payroll budget spread information can also be imported into Accounting from third-party applications such as ADP. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

Import Budget Preparation Data into a Budget Projection Module (Personnel to Accounting)

Accounting may include a budget projection module designed specifically to assist school districts with next year's budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File (with the use of unique position codes,

the system will automatically project, based on your district's settled contract information, the total amount needed for each salary expense account).

Additional Benefit:

- Import the Projected Salary Data into the Accounting's Budget Projection Module (all employee names and salaries that comprise the projected total will be detailed for each expense account).

Bidding to Budget Transfer

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function. Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll). At the beginning of each new fiscal year, salary information can be updated for all employees automatically

Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

Print Sick/Personal/Vacation Day Balances on Employee Check Stubs (Personnel to Payroll)

Districts routinely provide employees with their balance of contract days throughout the year. One method to provide this information is to generate a hard copy report (which can take some time to print and distribute to each and every employee). Districts that utilize system integration have the ability to streamline this process by synchronizing this information between the two applications, allowing the balance of contract days to be printed directly on the employee's check stub in Payroll.

● Implement Position Control Codes or Numbers (PCN), and automatically update Position Control Budget Spread Information (Payroll to Personnel)

● Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is

defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:

● Validate current year budget appropriations against Personnel contracted salaries, by account.

● Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

● Track and project the district's vacant positions, allowing for more accurate budget projections.

● Import future year salary data directly into Accounting's Budget Projection Module.

● Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For example, if your district has five board-approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

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

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Meaningful vs. Non-Meaningful PCNs

Each PCN must be unique and can be up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCNs are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports.

Non-meaningful PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

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

Internal Controls
The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check.

Title: RETENTION OF RECORDS
Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.

2. All requests for document disposal must be submitted to the Business Administrator.

3. The Business Administrator will forward all requests to the State for approval.

4. Questions concerning the disposition of records should be directed to the Business Administrator.

Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account