SCHOOL DISTRICT 197
West St. Paul • Mendota Heights • Eagan Area

TO: School Board Members

FROM: Brian Schultz, Director of Finance

DATE: November 9, 2026

SUBJECT: Administrative Review of Policy 702, Accounting

BACKGROUND

An administrative review of Policy 702 on accounting has been performed, and the current policy adheres to the district's processes and procedures. The district's current policy was reviewed against MSBA's model policy and continues to match that language. The only changes to the policy have been updates to the formatting and titles of Minnesota State Statutes in the legal references section.

School District 197 reviews its policies on a 3-year cycle unless otherwise required by law. Typically, recommended policy changes are brought to the school board for three readings, with approval at the third reading. However, when the administration recommends minor or no changes to the policy, it is labeled as an "administrative review." Consistent changes the board has asked to be applied to policies are considered minor. One example is using more inclusive language, such as using "parent/guardian" instead of just "parent."

When labeled an "administrative review," the policy is placed on the consent agenda for a single reading with a recommendation to approve it as presented. As a reminder, board members always have the opportunity to remove a policy from the consent agenda and discuss it as part of the main agenda.

The policy was also reviewed using the district's Four-Way Equity Test. Equity is specified as a core value within the strategic framework, further emphasizing our commitment to providing all students with equitable access to educational resources and opportunities.

RECOMMENDED RESOLUTION

BE IT RESOLVED by the School Board of School District 197 to approve Policy 702, Accounting, as presented.