

Dublin I.S.D.



**Internal Control
Procedures**

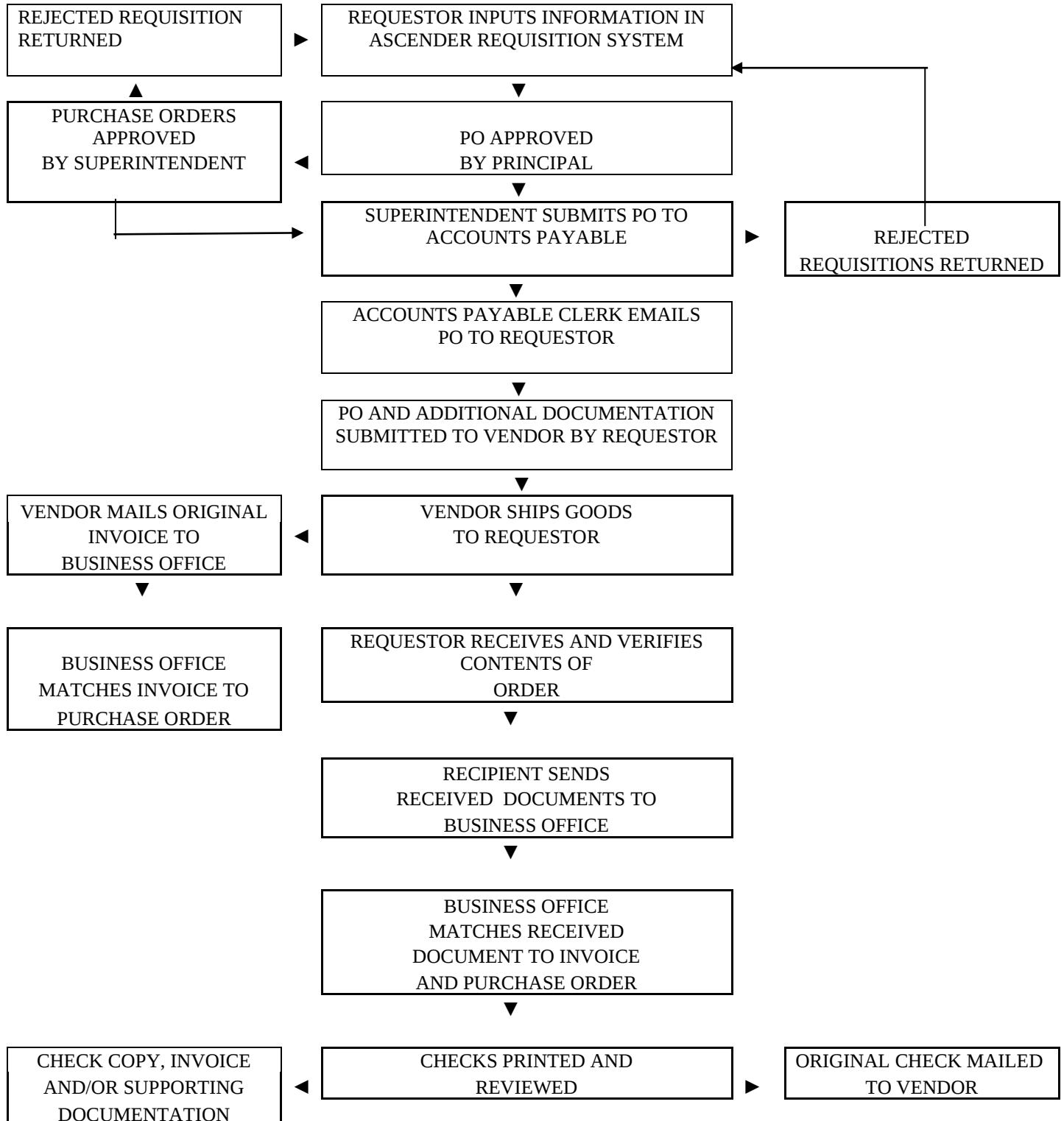
2026-2027

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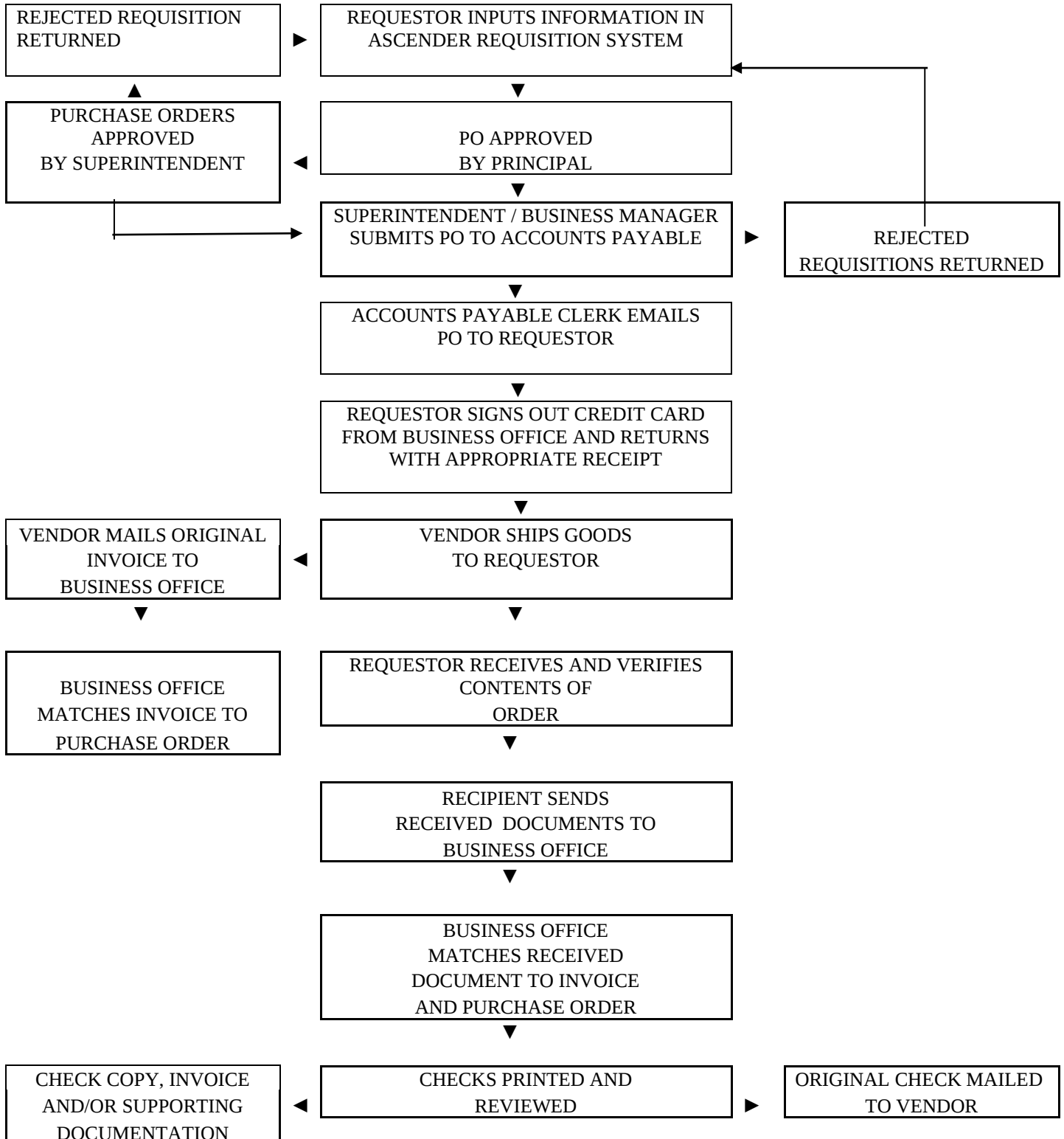
(If Federal Grant Money use Pre-Acquisition Approval Form)

FLOW CHART - PURCHASE ORDER

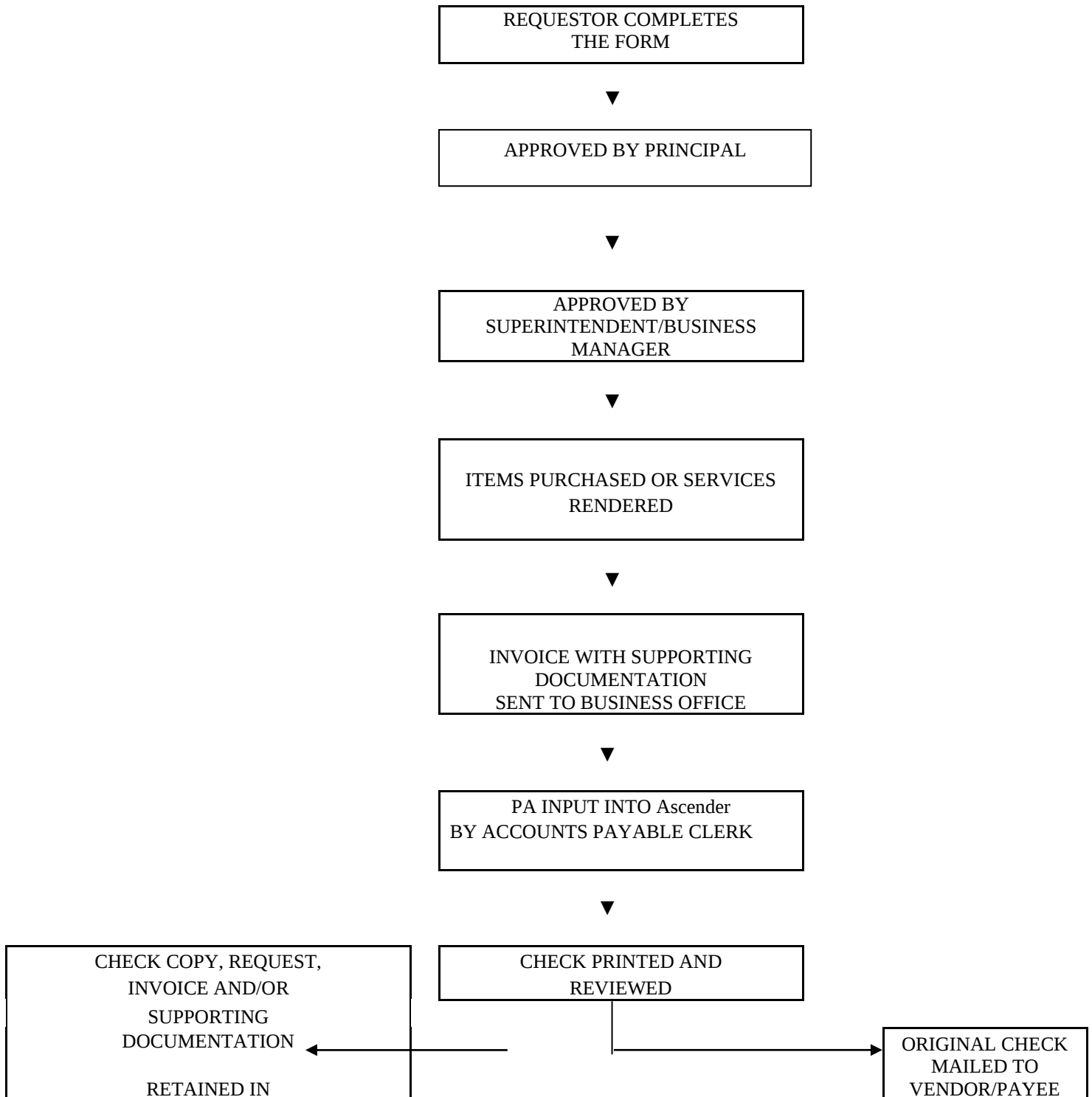


(If Federal Grant Money use Pre-Acquisition Approval Form)

FLOW CHART - PURCHASE ORDER- COMDATA



FLOW CHART - CHECK REQUESTS



General Information

- ❑ The annual operating budget is the foundation on which annual school district activities are dependent.
- ❑ The budget is reflective of the district's educational plan and should be viewed as an operating subset of a more comprehensive financial plan that directly correlates to the goals and objectives established to achieve the district's mission. Listed below are the Dublin ISD mission statement, goals and vision statement.

Mission Statement:

Preparing today's students for tomorrow's world.

Goals:

Goal #1

DISD will prepare students to achieve or exceed federal and state standards on all state assessments and other standardized tests.

Goal #2

DISD will increase awareness, interest, and involvement in the education of students by encouraging the cooperative efforts of staff, parents, and community to develop school spirit and community pride in Dublin schools.

Goal #3

DISD will provide high-quality, on-going staff development to maintain 100% of classes taught by highly qualified teachers in core academic subject areas.

Goal #4

DISD will provide a safe, secure, and supportive environment for students and staff, and will plan for future facility needs.

Goal #5

DISD will prepare students for successful post-secondary opportunities by engaging them in college and career readiness activities.

Goal #6

DISD will maintain vital special population programs to increase performance on objectives set by both federal and state accountability systems. *

*Special populations include but may not be limited to the following student groups: ESL, Bilingual, Migrant, Dyslexia, GT, Special Education, Comp Ed, African American, White, Hispanic, Economically Disadvantaged, Limited English Proficient, and At-Risk.

Vision Statement:

It is the vision of the Dublin Independent School District in partnership with the community, to develop life-long learners who become productive citizens in an ever changing 21st century global society.

Introduction:

The purpose of these Internal Controls is to ensure that adequate controls exist in the areas of purchasing, cash management, investments, payroll, personnel, fixed assets, and the other business areas included herein. The Business Department's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices. Security and accuracy will be assured through the effective implementation of multiple checks and balances, redundancies, cross-training in job responsibilities, and continual in-depth training.

Since Dublin is a small district, the Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

- ❑ Board of Trustees (Oversight)
- ❑ Superintendent (Oversight, Investments, Budget, Tax Levy, State Funding, Accounting, Investment, Requisition Approval, Budget, Payroll, Employee Benefits, Food Service Accounting, Accounts Receivable, Federal Grants)
- ❑ Accounts Payable Clerk (Accounts Payable, Activity Account, and accounting)
- ❑ Business Manager (Payroll, Time-Clock, Leaves and Absences, Supplemental Benefits, CCH, Fingerprinting, Personnel, Accounting, Budget, and Requisition Approval)
- ❑ PEIMS Coordinator (PEIMS Student, Data Submission, and Business Data Submission).

All Business Department staff is expected to comply with the Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit) and the Dublin ISD Code of Conduct (Employee Handbook)].

Information Technology:

- ❑ The Network Manager is responsible for network system security and retains sole access to those areas along with administrative staff.
- ❑ Each employee will be given a user profile that will limit their access to only those areas necessary for them to fulfill their duties and/or responsibility as determined by the Superintendent and Assistant Superintendent.
- ❑ All system functions are password protected to ensure only appropriate personnel can view and/or enter data in both student accounting and finance.
- ❑ Backups of the system data shall be done daily using automated backup programming.

FUND BALANCE POLICY

PURPOSE

To establish a fund balance/retained earnings policy tailored to the needs of the Dublin Independent School District to insure against unanticipated events that would adversely affect the financial condition of the Independent School District and jeopardize the continuation of necessary public education services. This policy will ensure the Dublin Independent School District maintains adequate fund balance/retained earnings and reserves in the Dublin Independent School District's various operating funds to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings (if applicable) (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

DEFINITIONS

Fund Balance - the cumulative difference of all revenues and expenditures. Where the term Fund Balance is utilized, the term Retained Earnings may be substituted for proprietary funds.

Non-Spendable Fund Balance - portion of the Fund Balance that is legally or contractually required to be maintained in tact (and is generally not expected to be converted to cash).

Restricted Fund Balance - portion of the Fund Balance that is constrained for specific purposes by third parties such as grantors, bondholders or by law.

Committed Fund Balance - portion of the Fund Balance that is constrained to specific purposes by the highest level of district decision-making authority. Only this same authority can unconstrain Dublin Independent School District's highest level of decision-making authority for which fund balance can be committed is the district's board of trustees.

Assigned Fund Balance - portion of the Fund Balance that the District intends to use for specific purposes as expressed by authorized administrators. Those with the ability to assign fund balance are: Superintendent, Chief Financial Officer

Unassigned Fund Balance - portion of the Fund Balance not Restricted, Committed or Assigned.

POLICY

The Dublin Independent School District will establish and maintain categories of Fund Balance/Retained Earnings in each of the various governmental and proprietary fund type funds of the Dublin Independent School District. For purpose of initially establishing the balance and maintaining hereafter, the Independent School District shall retain the minimum requirement for each fund. Additional funds will be retained in the Unassigned Fund Balance to the extent available to reach target levels. Additionally, any time both Restricted and Unrestricted funds are available, the District's policy is to first utilize restricted funds to the extent possible. If the Board has established a committed fund balance for a particular purpose, the use of such committed fund balance will required board action with identification of specific expenditures that will result in use and reduction of that committed fund balance amount.

Fund Balance Goals

A. General Fund - In the General Fund, there shall be maintained an Unrestricted Unappropriated Fund Balance equivalent to at least \$2,500,000. This commitment shall be in addition to all other required restrictions or assignments of fund balance.

B. Special Revenue Funds - Special revenue funds are created to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. No specific restricted Fund Balance is created by virtue of enactment of this policy. The amount of any restriction of Fund Balance shall be governed by the legal authority underlying the creation of the individual funds.

C. Debt Service Fund - Debt service funds are typically subjected to the creation of very specific reserve amounts as part of the ordinance or resolution which authorizes the issuance of the bonds. This policy does not create any specific restriction of Fund Balance within Debt Service Fund. Restriction requirement for any outstanding bond issue will be consistent with the ordinance or resolution authorizing the issuance of bonds.

D. Capital Projects Fund - The Capital Projects Fund is created to account for resources designated to construct or acquire general fixed assets and major improvements. These projects may extend beyond a single fiscal year. No specific restriction requirement is established for the Capital Projects Fund. However, at minimum, the fiscal year end Restricted Fund Balance, and estimated revenues for the ensuing fiscal year must be sufficient to meet all outstanding fund encumbrances.

E. Internal Service Fund - In each Internal Service Fund, there shall be created a reservation of Retained Earnings in an amount necessary to ensure the unreserved retained earnings in the fund as of the end of each fiscal year is greater than or equal to zero. This reserve shall be in addition to all other reservations for Retained Earnings, including but not limited to the amounts reserved for claims incurred but not paid as determined by an actuary. These funds are generally intended to operate on a "break-even" basis. In any fiscal year when it is projected that the actual amount of unreserved retained earnings will be less than or equal to zero at year end, it will be necessary to either increase the rates charged or reduce expenses or both.

Investments-Monitoring Ratings, Liquidation Options

The investment officer shall monitor the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by policy, the investment officer shall notify BOT and the business office of the loss of rating, condition affecting the rating and possible loss of principal with liquidation options available.

Donations

- ❑ The District may choose to accept or reject any donation.
- ❑ Donations valued less than \$25,000 must have superintendent approval.
- ❑ Donations valued at \$25,000 or more must have Board approval.
- ❑ All donations shall be provided by the donor with no conditions attached.

Purchasing Functions:

Purchases

- ❑ All purchases made for the exclusive use of the district should be made tax exempt. A Texas Sales and Use Tax Exemption Certificate Form should be issued to the vendor.
- ❑ A Texas Sales and Use Exemption Certificate Form can be obtained from the business office.
- ❑ When reimbursing a district employee for purchases made on behalf of and for the exclusive use of the district, sales taxes should not be reimbursed to that person. To keep a person who makes the purchase from having to absorb the sales, tax, complete and give them a Texas Sales and Use Tax Exemption Certificate Form before they make the purchase.
- ❑ PTO's, booster clubs, and associates are prohibited from using the district's sales tax permit number. These groups should apply for their own sales tax permit number. These groups are responsible for collecting, reporting and remitting their own sales tax to the state.

Out-of-State Purchases

- ❑ Whether items are purchased in-state or out-of-state, does not determine if a transaction is taxable or not taxable. An out-of-state vendor might be required to collect sales tax at the time of sale. It is recommended to make all purchases tax exempt where practicable. This helps prevent duplicate payment of sales taxes. However, if an out-of-state vendor insists on being paid sales tax at the time of purchase, it should be done.

Purchase Requisitions

- ❑ Purchase requisitions should be forwarded to the Superintendent by campus principals.
- ❑ Ensure that all purchase requisitions are approved by the appropriate administrator (principal or director)
- ❑ Ensure that funds exist in the designated account(s)
- ❑ Contact originating administrator if purchase requisition cannot be processed – inform them of the reason(s) for non-approval and provide an opportunity for them to correct the deficiency(ies)
- ❑ Upon arrival of the purchased item(s), the requestor will verify contents with the purchase order indicating received.
- ❑ Submit all purchasing documents, invoices, packing slips, receipts, etc., to the business office.
- ❑ This verifies that the purchase is complete and ready for payment to be made.
- ❑ Ensure that item(s) do not exceed bidding and/or quoting thresholds.

Credit Cards

- ❑ All credit card purchases must be pre-approved on a purchase order prior to use. When you check out a credit card you are responsible for all purchases made on the card. All credit receipts (itemized) shall be submitted to the Admin office within 2 days of purchase to ensure prompt payment to the vendor. Be sure all receipts are signed and dated. If you ate at a restaurant, please list the name of adults/students that ate on the receipt.
- ❑ Expenditure of federal funds with a credit card shall be allowable under the grant program. If the Grants Manager approves all other purchasing documents such as purchase orders, the Grants Manager shall also approve all credit card expenditures.
- ❑ If a credit card is not available, you will need to submit a Travel Reimbursement Form for all purchases with a receipt. All credit card purchases must be pre-approved on a purchase order prior to use.
- ❑ Credit cards are properly secure in a locked safe at the Admin Office when not in use.

Non-Overnight Travel Meal Allowances
\$11.00 Breakfast
\$15.00 Lunch
\$19.00 Dinner

Over-Night Travel Meal Allowances
\$13.00 Breakfast
\$17.00 Lunch
\$25.00 Dinner

Please follow the guidelines strictly. There are no exceptions! Allowances cannot be combined to pay for a large meal. If you are attending a one-day workshop, you will only receive a lunch allowance of \$15.00.

Requisitions/Purchase Orders/Check Requests/Credit Card

- ❑ Departments and campuses submit all requisitions are submitted electronically through the on-line requisition system in Ascender. Ensure that all requisitions are signed by the appropriate administrator (principal/director/assistant principal)
 - ❑ Ensure that funds exist in the designated account(s)
 - ❑ Ensure that item(s) do not exceed bidding and/or quoting thresholds.
 - ❑ The originating administrator (or secretary/assistant principal) should be contacted if requisitions cannot be approved – inform them of the reason(s) for non-approval and provide an opportunity for them to correct the deficiency.
 - ❑ All technology purchases should be pre-approved by district Technology Coordinators.
 - ❑ All Maintenance/Custodial purchases should be submitted on a requisition prior to the purchase to ensure that adequate funds exist and that all quoting/bidding requirements have been met.
 - ❑ All Food Service purchases, other than food and non-food items, should be submitted on a requisition prior to the purchase to ensure that adequate funds exist and that all quoting/bidding requirements have been met.
 - ❑ All requisitions shall be encumbered in the finance system. Automatic overrides may be used at the discretion of the Superintendent.
 - ❑ If a vendor does not exist in the finance system, after approval of the Superintendent, the business office staff should add the vendor with all appropriate information such as: vendor name, SSN or TIN, address, phone, W-9 information, and 1099 eligibility. [If a W-9 is not submitted with the requisition, a form should be mailed or faxed to the vendor. After receipt, the vendor tax information should be entered into the vendor database.]
 - ❑ Revolving lines of credit/corporate accounts may only be used if approved by the Superintendent for educational purposes.
 - ❑ All purchasing contracts, that exceed \$25,000, must be approved by the Board of Trustees
 - ❑ The Superintendent should review the requisition for code compliance. If acceptable, the Accounts Payable Clerk will create the purchase order and email the purchase order to the originator.
 - ❑ Throughout the fiscal year and at August 31st, on at least a monthly basis, the physical outstanding requisitions should be reviewed with an Outstanding Requisition report from the finance system.
 - ❑ When an employee uses a district credit card/revolving line of credit, a Comdata Requisition must be submitted for approval by the campus principals/superintendent prior to use.
 - ❑ Business office will email a copy of requisition purchase order to the requestor.

Requisitions (Electronic System – Ascender)

- ❑ User profiles should be created in the Ascender system, to include clerical, teaching, and administrative staff, as appropriate. The appropriate restrictions to account codes and functions should be established. Global access and override functions shall be limited to the Superintendent and the PEIMS Coordinator with approval of the Superintendent.
- ❑ Approval paths shall be established which will dictate the electronic flow of the requisition.
- ❑ Only authorized user may create a purchase requisition. Typically, users include Principals, Assistant Principals, Secretaries, Assistant Superintendent, and Directors. Any paper documentation that is related to a purchase requisition should be forwarded separately to the Account Payable Clerk.
- ❑ All bid and quote thresholds will apply as they do in the manual system.
- ❑ The purchase requisition will be available for approval by all individuals in the approval path.
- ❑ The approver may approve/disapprove the entire requisition.
- ❑ The final approval will be the Superintendent.
- ❑ All other controls established for requisitions processed under the electronic system shall apply.

On-line Purchasing:

- ❑ On-line purchasing has been established but requires prior approval by the Campus Administrator through the on-line requisition system. As with any purchase, on-line purchases may not proceed until approval has been received through the on-line requisition system.
- ❑ All purchases entered on-line by campus staff should, be preceded by a requisition for the amount of the total purchase. A copy of the on-line order should be attached to the requisition.

Returning Goods to a Vendor

- ❑ It is the responsibility of the originator/receiver to contact the Business Office when the goods received are damaged or not as anticipated.
- ❑ It is important to examine the merchandise/goods as soon as possible after receipt of damaged or missing items.
- ❑ The District only has fifteen (15) calendar days upon receipt from the carrier to legally file a claim against the carrier.

Field Trips

- ❑ All field trips shall be submitted on paper, at the earliest convenience, or at least two weeks prior to a field trip. The field trip request will be forwarded to the appropriate administrator for approval.
- ❑ The final approval will rest with the Assistant Superintendent. A purchase order shall be submitted for admission fees, meals, etc., if any. If school lunches are needed or required, the Food Service Director should be contacted at least two weeks prior to the field trip for preparation.
- ❑ If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted electronically at least two weeks prior to the field trip.

Travel Approval and Reimbursement

- ❑ All travel requests shall be submitted at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc). The Application for Authorization of Professional Trip Form will be forwarded to the appropriate administrator for approval. The final approval will rest with the Assistant Superintendent. After the final approval, the Application for Authorization of Professional Trip Form is returned to the requestor. All expenses shall be submitted through Ascender prior to travel event.
- ❑ An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out district business only with the prior approval of the employee's immediate supervisor. A travel reimbursement form must be completed and submitted for reimbursement.
- ❑ For any authorized expense incurred, the employee shall submit the travel reimbursement form, with receipts, documenting actual expenses and in accordance with administrative procedures.
- ❑ Travel expenses must be in compliance with District Policy DEE(REGULATIONS)
- ❑ The completed Travel Reimbursement Form should be submitted to the Business Office within thirty (30) days of completion of the travel.
- ❑ Reimbursement will not be made unless all supporting documentation is in order.
- ❑ Receipts for monies expended for railroad, air or bus transportation, hotel accommodations and registration are to be submitted with the Travel Reimbursement Form as evidence of the expenditures.
- ❑ Miscellaneous expenses for incidentals, amusements, non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement.
- ❑ The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that the locally funded maximum travel expenditures are not exceeded. Travel expenses paid with state or federal grants shall not exceed the maximums allowable by TEA.

- If the Grant Manager approves all purchasing documents from federal grants, the Grant Manager shall approve all travel expenditures in the same manner.

Registration Only or Registration and Mileage Only Expenses

- ❑ If the employee has personally paid for the conference/workshop, request for registration reimbursement must be submitted on a Travel Reimbursement Form with original paid receipt, and proof of attendance attached. However, if the employee has also been approved to receive mileage reimbursement, a Travel Reimbursement Form needs to be submitted to the campus principal to request reimbursement for their registration and mileage expenses.
- ❑ If the original paid receipt is not provided, a copy of the front and back of the employee's cancelled personal check, a copy of the registration confirmation email and proof of attendance must be provided.
- ❑ Or, if the original paid receipt is not provided and the payment was made by credit card or debit card, a copy of the employee's credit/debit statement showing the expense incurred by the traveler, a copy of the registration confirmation email (which shows the registration fee), and proof of attendance must be provided.
- ❑ Registration through the Internet will need the same documentation as above.

Meal Allowances/Lodging

- ❑ Reimbursement for Non-Overnight Travel fringe benefit meals will be \$11.00 for breakfast (leaving prior to 6:00am), \$15.00 for lunch and \$19.00 for supper as per Policy DEE(REGULATIONS).
- ❑ Reimbursement for Over-Night Travel meals will be \$13.00 for breakfast, \$ 17.00 for lunch and \$25.00 for supper.
- ❑ If a meal is provided at a function being attended, such as a banquet included in the conference registration, that meal will not be eligible for reimbursement.
- ❑ Alcoholic beverages shall not be consumed during regular business hours when on official school business. Charges of any alcoholic beverages are the responsibility of the employee.
- ❑ Reservations through the Internet are accepted under the following guidelines:
- ❑ Reservations by this method are charged state sales tax and a mandatory processing fee.
- ❑ A "Print Screen" of the reservation is required for reimbursement. If available, obtain the room rate and an itemized receipt from the hotel.
- ❑ A copy of the employee's credit card statement showing the employee incurred these charges is necessary for reimbursement.
- ❑ In Texas, a Hotel Tax Exemption Certificate must accompany payment to the hotel to avoid paying state taxes. This certificate may be gotten from the business office.
- ❑ When checking into the hotel, provide the clerk with the Hotel Tax Exemption Certificate.
- ❑ Upon checkout, review the billing to ensure that state sales tax was not charged.
- ❑ The DUBLIN ISD will not provide reimbursement for state sales tax (unless traveling outside of Texas).
- ❑ County and municipal hotel occupancy taxes may be reimbursed.

Transportation

- ❑ When an employee uses his/her personal vehicle on official school business because the district vehicle is not available, mileage is reimbursed using the district mileage chart.
- ❑ The mode of transportation is the one in the district's best interest. It should be the most cost effective mode.
- ❑ First-Class airline travel will not be permitted. Airline receipts are required.
- ❑ Contact the Superintendent before making any airline reservations.
- ❑ Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.
- ❑ The rate of reimbursement for the employee's personally owned motor vehicle is based on the state-approved rate. Except for the cost of parking incurred while on official business or parking fees required for transaction of school business, no additional expense incidental to the operation of such motor vehicles shall be allowed.
- ❑ Receipts are required for monies expended for railroad, air, taxi, parking fees, etc.
- ❑ The district mileage chart will be used to compute miles traveled by personal automobile for reimbursement.
- ❑ Submit an electronic transportation form to determine if a school vehicle is available first. If none is available, then and only then will the mileage be reimbursed.
- ❑ The Travel Reimbursement Form must be completed by employees and submitted to the campus principal to claim approved mileage reimbursement.
- ❑ The signature of the supervisor on the Travel Reimbursement Form indicates that the report has been verified for the validity of the activity and that payment is authorized.
- ❑ When an employee uses his/her personal vehicle and is reimbursed for mileage, reimbursement is not made for gasoline since it is already included in the mileage rate allotted.
- ❑ All mileage reported should be based on the District mileage chart.
- ❑ Never report miles drive to and from home to your primary work location.
- ❑ When a DUBLIN ISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee/s liability to \$100,000.

Rental of Vehicle for DUBLIN ISD Business

- ❑ For information regarding rentals, contact the business office.
- ❑ DUBLIN ISD is exempt from paying state sales tax in Texas when renting a vehicle for business purposes.
- ❑ The DUBLIN ISD Automobile Insurance Policy (AP) will cover all liability and physical damage if the DUBLIN ISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.
- ❑ The DUBLIN ISD AP does not cover other physical damage caused by natural disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages.
- ❑ All vehicle rentals will be done through the business office.

Spouse/Children Accompanying Traveler

- ❑ In cases where the spouse/children, who are not on official school business, accompany the school official or employee, no expenses for the spouse/children may be included.
- ❑ Only room rates are to be included in the request for reimbursement.
- ❑ It is not permissible to charge any expenses for the spouse/children to DUBLIN ISD and later reimburse the district.

Mileage Only Expense

- ❑ If mileage is the only expense requested for reimbursement, please submit on the Travel Reimbursement Form.
- ❑ Reimbursement will be made up to the state-approved rate and must be in compliance with the reimbursement procedure. Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient method. Official toll road receipts and written justification must be provided as support for the reimbursement.

Student Travel – General Instructions

- ❑ All DUBLIN ISD student travel should be in compliance with District Policies.

Overnight Trips by Students

- ❑ All individuals and groups representing the DUBLIN ISD in competition requiring an overnight trip must receive advance written approval from the school principal.
- ❑ Each student and parent/guardian will be required to sign the supporting documents that will include a liability waiver, comments regarding conduct requirements, adequacy of chaperones, and other appropriate data.
- ❑ The principal/director's office should be provided with a list of all students, teacher/sponsors, parents etc. as well as the itinerary.
- ❑ Parent/guardian expenses cannot be borne by the school district unless there is a financial hardship, which will be considered on a case-by-case basis by the superintendent.

Meal Allowances for Student Related Trips (in-state)

- ❑ Students taking a single day trip will be provided one meal unless otherwise authorized by the superintendent.
- ❑ Students taking a trip requiring an overnight stay will be provided a maximum of 3 meals per day unless otherwise authorized by the superintendent at the rate of \$11.00, \$13.00, and \$15.00.
- ❑ Sponsors/coaches (DUBLIN ISD employees) accompanying students on an overnight trip should refer to the Employee Travel Section for meal allowances. Receipts are required.

Advances for Student Travel

- ❑ Advances for Student Travel should be processed using the appropriate Student Travel Request Form for registration, lodging, meal expenses, rental expense, and miscellaneous expenses accompanied by a check request. Sponsor/coaches should obtain proper original receipts for above items including parking and gasoline and submit to their principal or the appropriate administrator upon return, who will forward to the Business Office for back up of advanced check.
- ❑ Record attendees on the Travel Request Form along with the number of meals needed.
- ❑ Literature showing the amount of registration should accompany the check request.
- ❑ Sales Tax Exemption forms for lodging and vehicle rental must be used to avoid being charged the sales tax.
- ❑ Cash Advance for Meals for Students and Sponsors/Coaches
 - A check request with proper approval should be sent to the Business Office to process in the regularly scheduled check run. A breakdown of all meals and a list of students and sponsors/coaches attending must be attached for proper support. The check request should be made payable to one of the sponsors/coaches traveling so that the sponsor/coach can go to the bank to cash the check rather than the principal of the school.
- ❑ Cash Advance for Lodging for Students and Sponsors/Coaches
 - A check request form pay with proper approval should be sent to the Business Office to process in the regularly scheduled check run. A breakdown with the number of rooms, room rates, and a list of students and sponsors/coaches traveling must be attached for proper support. The check request should be made payable to the hotel, when possible, to cut down on paperwork. After proper approval is acquired, the check request should be sent to the Business Office for processing.

Accounts Payable Functions:

- ❑ Accounts payable checks should be processed on at least a weekly basis.
- ❑ Upon receipt of an invoice from a vendor, it should be matched with a pending requisition [accounts payable copy], and if possible, a packing slip [signed by the campus/department].
- ❑ If no discrepancies exist, the check payment should be entered into the finance system.
- ❑ If a discount is offered by the vendor for early payment, the payment should be processed within the allotted time if the goods have been received and their receipt has been verified by the originating campus or department.
- ❑ All invoices should be checked to ensure that appropriate discounts, bid/quote pricing, terms of shipment, tax exemption, and extensions are correct and if applicable, will provide specific data identifying the goods and/or services to organization.
- ❑ If a discrepancy exists, the appropriate campus/department or vendor should be notified to reconcile the difference(s)
- ❑ All invoices that do not exceed the requisition amount by more than \$50 [excluding freight charges] may be entered into the finance system for payment without authorization from the Superintendent
- ❑ All invoices that exceed the requisition amount by more than \$50 [excluding freight charges] should be forwarded to the Superintendent for approval before entering the payment in the finance system.
- ❑ All non-requisition payments [except for travel documents] should be paid via a payment authorization.
- ❑ Recurring invoices such as utilities, monthly rentals, payroll deductions, etc. should be entered into the finance system for payment without authorization. Invoices which deviate substantially from the normal amounts should be forwarded to the Superintendent for review and approval.
- ❑ All travel authorizations and settlements should be forwarded to the appropriate administrator on each campus for approval.
- ❑ All construction payments to general contractors shall be approved by the Superintendent.
- ❑ All payments should be made from original documents to ensure that duplicate payments do not occur.
- ❑ All check payments should be posted to the general ledger at the time that the checks are printed.
- ❑ All checks should be endorsed electronically or manually by the accounts payable clerk. Electronic signatures are encrypted and password protected. The depository bank shall be notified via new signature cards when changes occur in the authorized signers and approved by the Board.
- ❑ All “paid” check copies should be filed in date order by vendor last name or company name.
- ❑ These accounts payable procedures should be used for “emergency” checks, too.
- ❑ Statements from vendors should be reconciled with check payments on file, discrepancies should be researched and resolved, and reconciled statements should be

filed for a period of 60 days, and then discarded after the administrative value (AV) period.

- ❑ All returned purchases should be coordinated by the accounts payable clerk.
- ❑ Payment to the vendor for returned purchases should be withheld from the vendor until replacement items are received that are acceptable to the district
- ❑ All check copies for items returned to the vendor should be kept in a pending file until receipt of the replacement items.
- ❑ If replacement items are not received within a 60-day period, a demand for a refund should be forwarded to the vendor and the superintendent.
- ❑ Partial shipments should be monitored to ensure that the full shipment is received within a reasonable time period. Partial payments should not be made unless prior arrangements have been made with the vendor.
- ❑ All requisition encumbrances should be reduced and/or liquidated when check payments are made for the requisition.
- ❑ Checks shall not be issued to “Cash” or “Bearer”.
- ❑ All check stock shall be maintained in a locked cabinet or room and shall be inventoried for the purpose of restocking when less than a two (2) month supply of checks is on hand.

Accounting Functions:

- ❑ All general journals [except Payroll general journals] should be approved by the Superintendent if the amount transferred:
 - ❑ Is to or from a cash or investment account, and
 - ❑ Is for an amount greater than \$500
- ❑ All payroll general journals shall be interfaced to the finance system by the Superintendent or HR Administrative Assistant.
- ❑ All changes to the general ledger should be posted within the same month as the changes occurred.
- ❑ Within 20 days after the end of the month, all end-of-month reports should be printed and verified and the end-of-month posting processed.
- ❑ Board Reports and a detailed Check Payments report for the previous month should be generated and forwarded to the Superintendent for board approval.
- ❑ All reports should be filed for audit purposes to include:
 - ❑ Cash Journal
 - ❑ General Journal
 - ❑ Check Payments & Check Register
 - ❑ Detail General Ledger
- ❑ A capital outlay report [all 66XX accounts] should be printed.
- ❑ The Superintendent reviews requisitions on an as needed basis to ensure the accuracy of fund accounting.
- ❑ The Superintendent shall prepare a Financial Report for the School Board on a monthly basis that is supported by existing accounting records.
- ❑ The Superintendent shall review and approve both PEIMS submissions with budget and actual expenditures data.

Cash/Check Handling & Bank Deposits:

- ❑ All cash and checks received from campuses and departments should be counted, receipted, and prepared for the bank at each campus. Deposits will be verified by at least two professional staff members with signatures indicated that both agree on the deposit. Deposits are verified at the district level by the Accounts Payable Clerk and verified by the Superintendent.
- ❑ Deposits shall be stored in each campus vault until such time as the deposit can be made. Deposits should be made as expediently as possible and not kept on the campus more than three (3) days.
- ❑ All checks shall be stamped upon receipt for endorsement purposes.
- ❑ The bank deposit receipt should be retained for posting to the general ledger and bank reconciliation purposes.
- ❑ All supporting documents for the bank deposits should be maintained for audit purposes.
- ❑ Notices of checks which were not deposited due to “insufficient funds” shall be received by and processed by the Check Smart or a similar company as recommended by the Superintendent. Communication shall be made with all makers of rejected checks.
- ❑ All cash transfers between cash and investment accounts will be initiated by an investment officer and posted by the accounts payable clerk or the Superintendent.
- ❑ All other cash withdrawals from a bank account such as ACHs or wire transfers will be initiated by the accounts payable clerk or Superintendent and posted promptly within the month the transfer occurred.
- ❑ All electronic deposits to the bank accounts, such as state aid or impact aid payments, shall be posted to the general ledger on a monthly basis by the by the accounts payable clerk and Superintendent.
- ❑ All travel reimbursements to the district shall be submitted to the respective campus principal by the traveler, and then forwarded to the superintendent for receipting and depositing purposes.

Returned Checks

- ❑ Notices of checks which were not deposited due to “insufficient funds” shall be received by and processed by the PayTek or a similar company as recommended by the Superintendent. Communication shall be made with all makers of rejected checks.

Lost/Voided Checks:

- ❑ Inquiries about lost checks should be directed to the business office.
- ❑ If a stop payment needs to be issued, the business office will take care of it. The individual who lost the check may be charged a fee for the stop payment.
- ❑ If a check is incorrect or no longer is needed, it should be forwarded to the Business Office so that the check can be properly voided.

Investment Functions:

- ❑ The Superintendent, as Investment Officer, shall review the investment policies and strategies and recommend changes to the School Board on an annual basis. Recommended changes, if any, shall be adopted by the School Board by formal action during a regularly scheduled board meeting.
- ❑ All investment officers shall be designated by the School Board and shall attend the legally required training through an approved source of instruction.
- ❑ A monthly investment report should be prepared, signed by all investment officers, and submitted to the School Board for approval.
- ❑ All securities purchased by the district shall be held in the name of the district.
- ❑ Securities shall be purchased only from authorized investment brokers who have completed and filed with the district the appropriate certification.
- ❑ All cash transfers between cash and investment accounts will be initiated by an investment officer and posted by the accounting office. All cash transfers automatically generate an email to the Superintendent.
- ❑ All investment transactions shall be posted on at least a monthly basis.
- ❑ All investment reports shall be reconciled to the general ledger on a monthly basis and at fiscal year end.

Bank Reconciliation:

- ❑ Upon receipt of the monthly bank statements, the bank statements should be delivered to the appropriate staff member.
- ❑ The first reconciliation occurs electronically. Upon completion it is reviewed by both the Superintendent and Accounts Payable Clerk. If there is a discrepancy it is reconciled by both the Superintendent and Accounts Payable Clerk.
- ❑ All deposits should be posted on the general ledger to appropriate revenue accounts
- ❑ All withdrawals should be on the monthly check register or posted on the general ledger via general journal
- ❑ All interest earnings should be posted on the general ledger via general journal
- ❑ Checks that have remained outstanding for a period of forty-five (45) days should be researched and voided.

Receiving Functions:

- ❑ Upon receipt of a package/box from a vendor, the requestor should inspect the package/box for damage. If damages have occurred, the vendor should be promptly notified.
- ❑ All items should be “checked-off” on the receiving report. The vendor shall be promptly notified of any discrepancies.
- ❑ The shipping invoice should be forwarded to the Accounts Payable Clerk for payment to the vendor.
- ❑ Periodically an Aged Requisition report [over 60 days] should be generated from the finance system for review and follow up.
- ❑ All orders that have been outstanding for more than 60 days should be researched and cancelled, if appropriate. All order cancellations should be relayed to the campus/department and the purchasing specialist.

Capital Assets

- ❑ Capital Assets are defined as any equipment, furniture, machinery, etc. (minor Equipment), which cost or has an estimated value of \$10,000.00 or more and has a useful life of one year or more.
- ❑ Near year end, the business office reviews purchases for items costing \$5,000 or more.
- ❑ Any asset purchases of \$5,000 or more is entered into the capital asset database.
- ❑ If the asset has been sold, the disposal of the asset is also recorded in the capital asset database.

Acquisition of Capital Assets

- ❑ All equipment, furniture, machinery, etc. in a building purchased with school district, activity, parent organizations funds, or by donation becomes the property of the DUBLIN Independent School District (DUBLIN ISD).
- ❑ Capital Assets can be acquired by a school or department in the following ways:
 - Purchases through district funds – When items other than property and vehicles are purchased through the district's standard purchasing procedures, a fixed asset tag will be issued and affixed to the item when it is received in the business office. The capital asset tag number and information is entered into the capital asset database.
 - Donations – The principal/department head is responsible for reporting donations to the district's business office. A fixed asset tag will then be affixed to the item (other than property and vehicles) and the information will be entered into capital assets database.

Disposition of Capital Assets

- ❑ The School Property Disposition form should be used when disposing of any school district property. The completed form with the administrator's signature should be forwarded to the business office. The form can be found in the business office.
 - It is the responsibility of the originator to complete the School Property Disposition form in order to have worn, obsolete, or damaged items removed from the school or office location.
 - The originator should provide sufficient information pertaining to the nature of the items in order to assist the business office in providing efficient pick-up and delivery.
 - The principal/department head must sign as the requesting administrator indicating approval.
 - Forward the original to the business office for final approval and scheduling of the pickup. The originator should retain one copy of the School Property Disposition form.
 - All materials requested for removal should be relocated to the designated pickup area within the school in order to avoid pickup delays and classroom disruption. If relocation is not possible or practical, contact the business office to make special arrangements.
 - Marking pens or other devices should not be used to mark surplus or auction items. This could render the item(s) unfit for future use or resale. Condition or operating description should be noted on the School Property Disposition form or on a sheet of paper attached to the item.
 - Disposition items may be re-issued to any DUBLIN ISD employee for use in an official capacity.
- ❑ The Declaration of Surplus Furniture form should be used for declaring surplus serviceable furniture that is no longer needed by a particular department/school. The completed form with the administrator's signature should be forwarded to the business office. This form can be found in the business office.
 - Serviceable furniture is any material considered to be in good condition and reusable.
 - The business office will schedule a pickup after receiving the Surplus Furniture form.
 - To acquire surplus items, contact the business office.
 - Requests for item(s) are on a first come, first served basis.

Pickup and Redelivery of Material

- ❑ When there is a requirement to move an item(s) from one location to another contact the business office.

Physical Inventory

- ❑ In accordance with Governmental Accounting Standards Board (GASB) and Texas Education Agency (TEA) guidelines, the DUBLIN ISD must conduct an annual physical inventory of all land, buildings, machinery, furniture and equipment and entered into Ascender asset management system.
- ❑ A report that lists any inventory on your campus/department that meets the above criteria accruing to Ascender fixed asset records will be sent to the principal/director for verification after August 31st each year.

Fixed Asset Functions:

Monthly Reconciliation:

- ❑ All equipment with a unit cost over \$5000 (account codes 663X) should be tagged and defined as fixed assets for audit purposes.
- ❑ All equipment with a unit cost over \$500 **and** equipment such as Printers, TVs, VCRs, DVDs, PDAs, camcorders, and digital cameras should be tagged and posted in the Fixed Asset System for inventory purposes.
- ❑ All inventory and fixed asset items shall be tagged by the fixed assets clerk upon receipt before delivery to the campus or department.
- ❑ All items on the capital outlay report shall be reconciled with the new inventory and fixed asset items tagged during the month.
 - ❑ The total 663X expenditures should be added to the fixed asset system and general ledger.
 - ❑ The total 664X expenditures should be added to the fixed asset system.
 - ❑ All construction expenditures should be recorded as 6629 expenditures and should be added to the fixed asset system and general ledger.
- ❑ All inventory or fixed asset items purchased with federal grants should be tagged and the appropriate federal grant indicated on the item.
- ❑ The disposal of assets via surplus sales, stolen, or lost assets shall be recorded in the fixed asset system.
- ❑ The inventory and fixed asset schedules maintained in the fixed asset system should be used to purchase property and casualty insurance.

Budget Preparation for Campuses

- ❑ Budget gathering documents are sent to the campuses in February/March for the next fiscal year.
- ❑ Staff participation in the budget process is required.
- ❑ It is now a requirement of the Texas Education Code that your campus Improvement Council also participate in the budget process.

Budget Preparation for Departments and Special Revenue Funds

- ❑ Budget gathering documents are sent to the departments in February/March for the next fiscal year. Special revenue gathering documents are sent in April/May to allow for receipt of Notice of Grant Awards (NOGA)
- ❑ Detailed instructions will be provided by the business office regarding the preparation of your budget worksheet.
 - New program needs should be explained in detail and reference the related accounts.
 - Salaries and related benefit accounts are calculated by the business office.
 - Extra pay part-time pay and substitutes should be budgeted by campus.
 - If you are proposing to increase the number of positions, please submit detailed explanations and/or justifications to the Superintendent for approval.
- ❑ Amounts budgeted for professional services should be included on the budget worksheet and properly supported on the form provided in the budget gathering documents.

Budget Amendments

- ❑ The budget accounts may be amended/changed from time to time by completing a Budget Change Form
- ❑ Budget amendments are prepared as needed based on the Budget Change Forms received by the Business Office.
 - These amendments apply only to 6200, 6300, and 6400 series of object accounts. They may not be used for payroll.
- ❑ To initiate a request for an amendment, the principal/director should complete a Budget Change Form (BCF) and submit it to the business office.
- ❑ Periodically all budget accounts will be reviewed by the business office. Amendments may be necessary when over or under estimates have been made relative to revenues or expenditures, or when general budgetary cutbacks become necessary.
 - These types of changes must be approved by the superintendent and will be placed on the next BOT agenda for approval.
 - The principal/director will be notified of changes to be made to their budget accounts.
- ❑ When submitting BDF's, please note the following guidelines:
 - Use the current BDF form.
 - Review account balances.
 - Prepare amendments using whole numbers (no pennies), except for special revenue funds needing to spend 100% of grant, and include written explanation for change.
 - Obtain necessary signatures prior to submission.
 - The correcting of an actual expenditure (not the budget) that was recorded in the wrong account should be done by a journal entry in Business Office.

Account Code Structure

- ❑ The overall account code structure is designed to serve as both an efficient account code facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district.
- ❑ See Account Codes in the Financial Accounting Resource Guide-Module 1: Financial Accounting and Reporting on TEA's website.

State and Federal Program Reporting

General Information

- ❑ Special revenue/grant funds are provided by the federal government, state government or local sources.
- ❑ A pre-requisition form must be completed and approved before any expenditure of special revenue or grant funds.
- ❑ Specifically, grant fund expenditures must meet the following guidelines:
 - Reasonable and necessary
 - Supplemental to state and local funds
 - Strategies identified in the District Improvement or Campus Improvement Plans
 - Supported by original source documentation (invoices, receipts, etc.)
 - Comply with Federal Cost Principles (Allowable expenditures)
- ❑ These funds are legally restricted to expenditures for specified purposes as determined by a Comprehensive Needs Assessment and the Application and following federal cost principles under OMB Circular A – 87. OMB Circular A-87
- ❑ Applications for grants must be in compliance with District policies and administrative directives.
 - Before apply for a grant that requires matching funds, the applicant must obtain approval from the Superintendent or Assistant Superintendent.
- ❑ If a grant is awarded to the District, to a campus, or to a department, the program contact must immediately provide the following items to the business office:
 - Grant application with proper approval
 - Grant guidelines
 - Grant budget
 - Grant timeline, including reporting dates for program and financial reports
- ❑ The Superintendent and business office personnel are responsible for compliance with the grant and proper program reporting to state and federal agencies including addressing carryover of Title I Part A funds if applicable.
- ❑ The business office is responsible for grant expenditure reporting.
- ❑ The Superintendent and business office personnel must be familiar with the grant and timeline as it relates to (not all inclusive):
 - Budget
 - Expenditure verification
 - Beginning and ending dates
 - First and last date funds can be spent (varies by grant)
 - Final day for receiving encumbered items (varies by grant)
 - Final report due date
- ❑ The appropriate information must be provided to the business office on a timely basis to ensure that all cash receipts and cash disbursements for state and federal programs are properly recorded and reported for each program's current fiscal year.
- ❑ An amendment for application costs must be verified by Superintendent and Assistant Superintendent.

- ❑ The business office will file with TEA required information of personal or real property purchased with federal funds including disposition of property.
- ❑ Grant records are to be retained for a period of five (5) years or as found in the Texas State Retention Schedule of the Texas State Library and Archives Commission.
- ❑ Records may be retained in paper or electronic form. The archived records will be in the administration office. The inventory and disposal of records will follow the guidelines in the Public Information Records Management. The disposal of records will be made by the records management officer of the district.
- ❑ A grant budget must be amended if the amendment meets one or more of the following criteria:
 - The amendment resulted in a line item change that exceeded 25% of the total budget.
 - The amendment resulted in an increase or decrease in the number of compositions of the positions funded.
 - The amendment resulted in the classification of an amount to a line item not previously budgeted.
 - The amendment resulted in an increase or decrease in budgeted capital outlays.
- ❑ Employees are required to have a current, signed job description that identifies the program(s) or cost objectives under which the employee works for documentation for charges to federal programs. For teacher and paraprofessionals, the daily class schedule will provide documentation of activities performed for each particular program. A signed and dated copy of the job description and activities performed for the program should be maintained in the employee's personnel file. The job description and the schedule must be signed by the employee and the campus principal. Employees who do not work 100% are required to maintain Time and Effort records to account for their time. These records will be turned in to the business office each month. Employees who are 100% funded by a single grant program are required to maintain on file a signed and dated job description that clearly shows he/she is assigned 100% to that program. The job description must be signed by the employee and the campus principal.
- ❑ The district only hires highly qualified teachers in core academic subject areas. Any new core academic subject teacher meets the appropriate definition of highly qualified. The campus principal of each Title I, Part A campus must attest in writing to the status of each campus being in compliance with Section 1119 requirements. The district has copies of the signed attestation form(s). The district hires paraprofessionals with instructional duties who meet the requirements for this position. Paraprofessionals who provide instructional support must work under the direct supervision of a highly qualified teacher. The campus(es) and district have copies of the list of paraprofessionals and designated teachers.
- ❑ DUBLIN ISD does not use debit card or gift card for the disbursement of grant funds.
- ❑ DUBLIN ISD requires the Superintendent and business office personnel reserve funds prior to determining allocations for participating Title I Part A campus(es) and funds are for activities that are reasonable and necessary.

Salary Accruals

- ❑ All salary accruals (for work performed during the grant period) must be calculated based on each employee's total salaries, wages, applicable benefits and taxes, less the amount of payments each employee has actually received as of the last day of each program's fiscal year. Verification of this data is essential. The business office will verify salary information including first and last day of employment with each program director before calculating salary accruals.

Salary Accruals – Summer School Teachers

- ❑ Special attention should be given to summer school teacher salaries and related expenditures. Since their salaries may relate directly to the expiration of a program, and/or even cross program fiscal years, timelines for reporting expenditures for them is very important to submitting accurate fiscal year end reports.

Purchase Orders

- ❑ Cut-off dates for purchase orders should ensure that all materials are received in time to be properly recorded. Purchasing requirements and procedures vary among programs. Each program director should monitor this activity to ensure compliance with the program's intent.

Expenditure Verification

- ❑ Superintendent and Assistant Superintendent, who have ER access, should monitor financial activity in Ascender.
 - Actual receipts and expenditures should be verified. The YTD Board Report (FIN3050) is used to prepare the expenditure reports to be submitted to the Texas Education Agency (TEA).
 - Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.
 - If there are any corrections, please send them to the business office as soon as possible, but no later than the last day of the program's fiscal year end. This will allow time for adjustments to be made prior to submission of the Final Expenditure Report.

Twelve-month Employees

- ❑ It is the responsibility of the principal to notify the business office when budget coding for employee compensation changes. Fund numbers for federal programs may change effective July 1. Budget coding for twelve-month employees should be updated before processing of July payroll.

Personnel Functions:

- ❑ A Personnel Pre Employment review should be utilized to ensure that all staff recommended for employment has passed all pre-employment criteria such as references, criminal background, fingerprinting for new employees after January 2008, certification/licenses [if applicable], prior employment, and nepotism prior to Superintendent and/or Board approval.
- ❑ The Human Resources Specialist and/or Superintendent shall properly document all changes in employment to include:
 - ❑ New employees
 - ❑ Terminating employees
 - ❑ Changes in status due to FMLA, Workers Compensation, Temporary Disability, etc.
- ❑ The Human Resources Specialist shall prepare and maintain an up-to-date employment file for all employees to include:
 - ❑ Application, resume, credentials [transcripts/licenses], etc.
 - ❑ SBEC Certification, if appropriate
 - ❑ Evaluations
 - ❑ Disciplinary actions
 - ❑ Service Records
 - ❑ Contracts
- ❑ All new employees shall be entered into the HR system [Ascender] by Human Resources Specialist, including but not limited to demographic, certification, contract, experience, and PEIMS data.
- ❑ All changes to the above data shall be entered into the HR system [Ascender] by the Human Resources Specialist.
- ❑ Separate files should be maintained for the following items:
 - ❑ Criminal History verifications
 - ❑ Medical Records, Requests for FMLA, Workers Compensation, and Temporary Disability
 - ❑ Alcohol & Drug Testing
 - ❑ I-9 Form
- ❑ The Employee's supervisor should conduct an Exit Interview, or at a minimum collect a completed Exit Form, from all terminating employees. The Human Resources Specialist should provide an Exit Form to terminating employee for completion and collect the Exit Form from the terminated employee.

Payroll Functions:

Establishing a New Employee for Payroll Purposes

- ❑ A Criminal History Background check form must be done prior to being hired.
- ❑ The employee must complete an I-9, W-4, and SSA 1945 form if appropriate.
- ❑ The employee must submit a copy of his/her social security card.
- ❑ The employee must submit a copy of his/her driver's license.
- ❑ The employee must be fingerprinted or show evidence of required fingerprinting.
- ❑ Once information is verified to be accurate, it is entered into Ascender, AESOP, and Time Clock Plus for future payroll processing.

Authorization Agreement for Direct Deposit

- ❑ Employee must enroll in the Direct Deposit Program.
- ❑ Employees must complete the Direct Deposit Authorization Agreement for automatic deposit.
 - This will provide the employee's bank routing number, account number, and account type to the HR Department in the business office
 - In order to reduce the possibility of identity theft, this form must be delivered to the HR Department in the Administration Office in person along with a voided check.

Payroll Deduction Agreement

- ❑ Obtain blank Payroll Deduction Agreement forms from the HR Department and complete the form as follows:
 - *Employee Name*: Enter the name of the employee requesting the deduction.
 - *Social Security Number*: Enter the social security number of the employee.
 - *Department*: Enter name of the school/department of the employee.
 - *Type of Deduction*: Enter the type of deduction the employee is requesting.
Example: Deleon Foundation
 - *Frequency*: Enter the frequency of the deduction requested. All deductions will be monthly.
 - *Position*: Enter the position of the employee.
 - *Dollar Amount*: Enter the dollar amount to be deducted **from each paycheck**.
Example \$15.00
 - *Beginning Date*: Enter the date on which the employee wants this amount to begin being deducted from their paycheck. Please note that the payroll department requires this form to be received by the 10th of the month in which the deduction will begin to insure proper processing of this deduction.
 - *Signature/Date*: The employee requesting this deduction **must** sign and date this line.
 - *Status*: Indicate whether this is a new deduction or a change to an existing deduction.
- ❑ Submit to the HR Department in the Administration Office.

Distribution of Paychecks - Payroll Calendar:

- ❑ Employees are paid on the 25th of each month unless that date falls on a weekend or holiday.
- ❑ If the normal pay date falls on a weekend or holiday, pay checks are normally distributed the first business day prior to the 25th.
- ❑ The HR Department in the Administration Office must have Extra Duty Pay forms by the 10th of the month. These requests must have the proper approvals and signatures from the appropriate supervisor.
- ❑ These forms must be signed and dated by the employee and their campus principal/supervisor.
- ❑ Wage and Earnings Statements will be emailed to the employee. The employee's district email address on record will be used.
- ❑ No printed Wage and Earnings Statements are ever to be given to any other person unless they have a written note from the employee and proper identification.
- ❑ Employee must contact the HR Department if a wage and earnings statement was not received.
- ❑ Wage and Earnings statements will be emailed to the employee's email address on file from the period of September to August of each year.
- ❑ Substitute employee wage and earnings statements will be mailed by the HR Department in the Administration Office.
- ❑ An employee may be responsible for any stop payment charges.

Time Clock Plus Procedures

- ❑ All non-exempt employees should accurately clock in and out in the Time Clock Plus System.
- ❑ Actual hours worked will be recorded by rounding to the nearest $\frac{1}{4}$ hour per table below.

Rounding Table

0-7 minutes report as an even hour (part of last completed hour)

8-24 minutes report as a quarter hour

25-37 minutes report as a half hour

38-52 report as a three quarter hour

53-60 minutes report as an even hour

- ❑ Calculate the totals for each day and week.
- ❑ If an employee is eligible for overtime compensation and works more than 40 hours during the regularly scheduled work week, he/she will receive pay at the rate of time.
- ❑ Straight time will be earned for holiday days worked, unless the weekly total of hours worked exceeds 40 hours.
- ❑ If an employee works on Thanksgiving Day, Christmas Day, New Years Day, Labor Day, or Independence Day, he/she will be paid double time.

Overtime Pay

- ❑ With prior approval of the supervisor, hours in excess of 40 hours per week physically worked (no vacation or sick time during that period) will be paid as overtime pay.
- ❑ Overtime pay will be established at the rate of time and one-half.

Compensatory Time:

- ❑ One hour of overtime is equal to one and one-half hours of compensatory time.
- ❑ Requests to use compensatory time are subject to the approval of the immediate supervisor.
- ❑ The employee may be paid for overtime if the work schedule would not permit compensatory time off.

Salary Calculations:

- ❑ The Superintendent should determine the placement of professional and support staff on the pay scale.
- ❑ The placement of administrative staff on the pay scale will be determined and approved by the Superintendent.
- ❑ The Administrative procedure for placement on a pay scale should be utilized for all staff to maintain internal equity regarding salary.
- ❑ The Superintendent/Human Resources Specialist shall verify the number of years' experience for pay purposes.

Leave Processing:

- ❑ All employees should complete an absent from duty form on the AESOP Electronic system prior to leaving or being absent.
- ❑ Upon approval by the campus/department administrator, all absent from duty support documents i.e. jury duty card, doctor's note, needs to be routed to the HR Department.
- ❑ Ensure that all absent from duty forms are signed by employee and approval signature of campus/department administrator.
- ❑ Leave information shall be entered into the Payroll system (Ascender) for all absences recorded in the AESOP system.
- ❑ Verify all leave transmittals entered into Payroll system is correct before posting to master file.
- ❑ A Leave Status Report shall be filed with the appropriate payroll pay date reports.
- ❑ Processed absent from duty forms will be filed in payroll files or electronically in the AESOP system.

Direct Deposit:

(Payroll)

- ❑ Employees will have their payroll wages directly deposited by ACH each payday.
- ❑ The Human Resources Specialist will ensure that the bank table within the Ascender system is updated with current information.
- ❑ Direct Deposit Forms will be completed by each employee with their current bank/credit union information and will be filed in the payroll department.
- ❑ Ensure all the Direct Deposit forms are signed by the employee.
- ❑ The Human Resources Specialist/Superintendent will review and oversee the preparation and submission of the payroll ACH transmit. Upon approval by the Superintendent and the Human Resources Specialist the file is released to the bank via email by the Superintendent.
- ❑ The ACH verification information form shall be filed in the monthly payroll reports.

(Deductions)

- ❑ The Human Resources Specialist will reconcile and verify payroll deductions to be sent via ACH (see procedures for deduction transmittals).
- ❑ A Journal Voucher for the amount of any overages or shortages due to adjustments will be prepared for posting by the Human Resources Specialist and posted by the Superintendent.

Supplemental Pay:

- ❑ All supplemental payments will be paid from a supplemental payment request provided by the appropriate supervisor.
- ❑ Campus administrator or department head will complete and approve the supplemental payment request. Payment information will include:
 - Employee Name
 - Reason for supplemental pay and amount
 - Date employee worked
 - Amount to be paid
 - Employees signature & date
 - Campus administrator approval & date
- ❑ The Superintendent will review and approve the supplemental payment.
- ❑ A copy of the supplemental payment form will be filed.
- ❑ Board approved District Supplemental Salaries DEA(LOCAL) will be paid annually as deemed appropriate and authorized by the Board.

Payroll Submission:

- ❑ The Superintendent will assure all payrolls are processed before pay date.
- ❑ The Human Resources Specialist will input all transmittals for payroll processing to include – hours worked, supplemental pay, substitute pay, leave used and update employees' deductions when needed and any comp time earned.
- ❑ Payroll reports for each payroll processed should be filed for audit purposes to include:
 - Payroll Journal
 - Account Distribution
 - Bank Account Listing
 - Deduction Register Report
 - Check Register
 - Calendar & School Year to Date Reports
 - Workers Comp Reports
 - Gross Pay/FICA Distribution Reports
 - Leave Days Posted Report

Quarterly/Annual Functions:

- ❑ Quarterly 941 Employer Federal Tax Returns shall be reconciled with the 941 Worksheet Report (Ascender), EFTPS Payment Worksheet and Payroll Excel File Spreadsheet each quarter.
- ❑ The Human Resources Specialist will complete the 941 Quarterly Tax Return and the Superintendent will sign the 941 Quarterly Tax Return prior to being mailed.
- ❑ Unemployment Quarterly Reports will be processed and filed via the Internet.
- ❑ Reconcile and ensure W-2s are processed and sent via the Internet and mailed to employees. Employer's copy shall be filed for a period of 7 years.

Journal Vouchers and Employer Tax Payments:

- ❑ A Payroll General Journal Report will be created after every payroll for posting to the general ledger.
- ❑ Payroll employer taxes will be processed via EFTPS in a timely fashion. A copy of the General Journal Report, the Journal Voucher and the EFTPS will be filed in the 941 Information Folder and the originals will be filed for audit purposes.

Payroll Deductions:

- ❑ The Human Resources Specialist shall enter the payroll deductions for each employee into the Ascender payroll system. When appropriate deduction will be reviewed by the Superintendent.
- ❑ Reconcile and ensure that all payroll deductions are correct before submission of payroll.
- ❑ Reconcile all payroll deductions to billings and post amounts to Monthly Checklist for Deduction Checks.
- ❑ Prepare payments for cafeteria plan deductions, Dental, Life, Health, Professional Dues, and any authorized supplemental deductions.
- ❑ Mail deduction checks with billings to the appropriate vendor.

Updates:

- ❑ Any mass updates to the Payroll/Ascender system will be processed and approved by the Superintendent and completed by the Human Resources Specialist to include:
 - Next Year Files – Salary, Years Experience, Beginning/Ending Dates, Payoff Date....
 - Deductions
 - Distribution

TRS Reporting:

- ❑ The Human Resources Specialist shall prepare and submit all TRS reports via the Internet with review conducted by the Superintendent.
- ❑ Before the 6th of each month, the Human Resources Specialist in conjunction with the Superintendent shall prepare the TexNet form and submit via TexNet the amount due to TRS and TRS-ActiveCare Health Insurance.
- ❑ The Superintendent and the Human Resources Specialist will prepare for the Accounts Payable Clerk ledger for posting the TRS general journal to the general ledger.
- ❑ TRS Internet submission approval form will be attached to copies of each report submitted to TRS via the internet. These reports will be filed for audit purposes.
- ❑ Verification of submissions will be conducted in a timely fashion to assure accuracy.

Additional guidelines due to requirements of SAS 99 – Anti-fraud

Consequences for Inappropriate Behavior (zero tolerance)

- ◆ Dishonest actions will not be tolerated
- ◆ Violators will be disciplined, may be terminated and may be reported to the appropriate authorities

Notification/Communication of fraudulent activities:

- ◆ We all have a duty to report certain matters such as theft, fraud, and dishonest in the workplace.
- ◆ Actual or suspected fraud should be reported to the Superintendent or Assistant Superintendent.
- ◆ Any and all concerns about potential fraudulent activities should be reported to the Superintendent or Assistant Superintendent.

Training:

- ◆ Every staff member will be scheduled to attend at least one training and/or conference opportunity per year.
- ◆ Additional training requests should be submitted to the Superintendent. It is the employee's responsibility to request additional training that he/she feels will be beneficial in performing the assigned job tasks.

Records Management & Security of Data

- ◆ All finance records are the property of Dublin ISD and should be maintained in accordance with the established Records Retention Schedule
- ◆ Ascender system backups should be performed on a regular basis in accordance with established guidelines
- ◆ No district records and/or data backups shall be destroyed, removed from the district, or shared with any individuals outside the business department without appropriate authorizations.

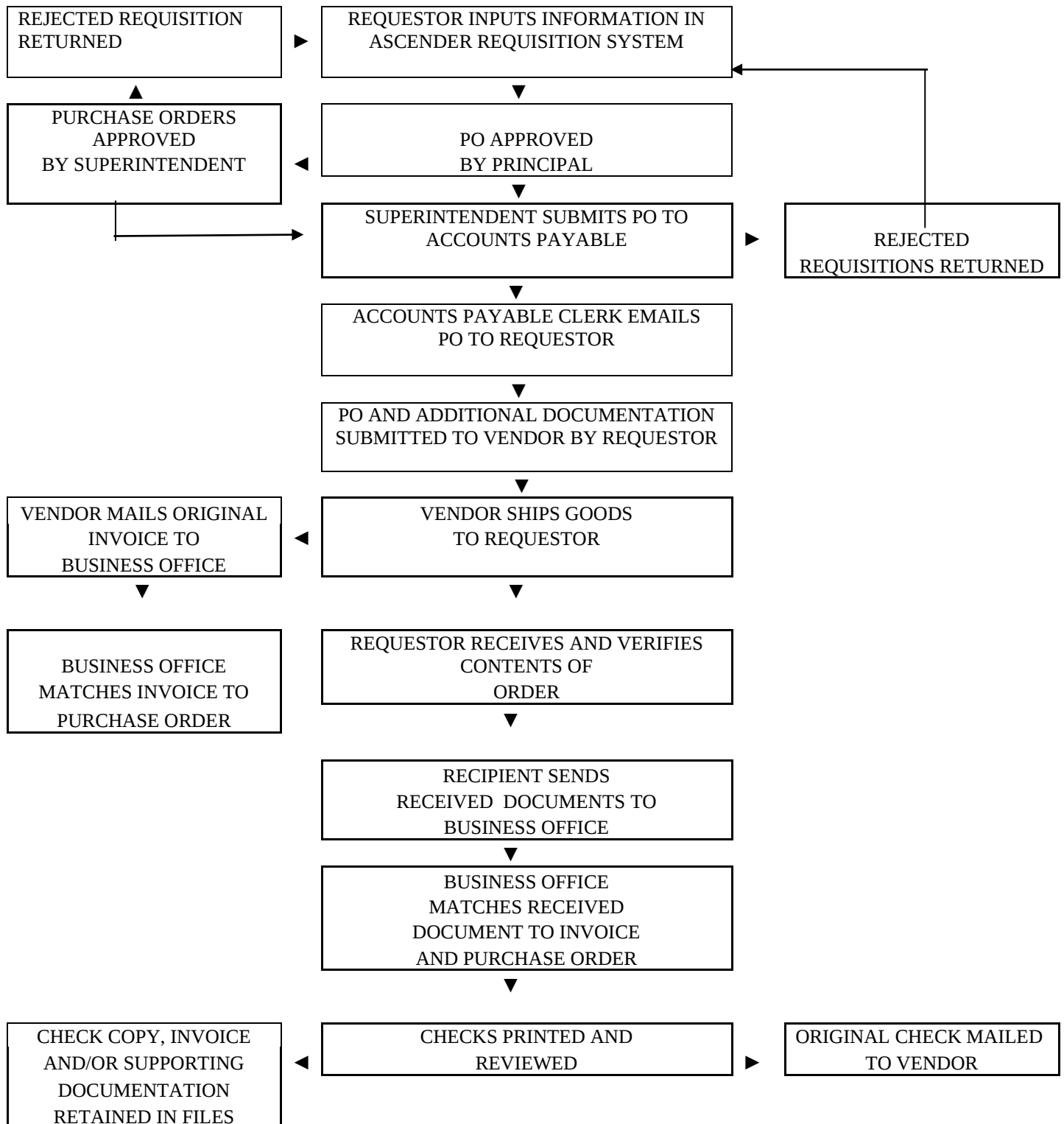
Suggestions for Improvement:

- ◆ Suggestions to improve business operations and/or internal controls are welcome and encouraged
- ◆ Submit any suggestions to the Superintendent or the Assistant Superintendent.

Internal Control Procedures Appendix

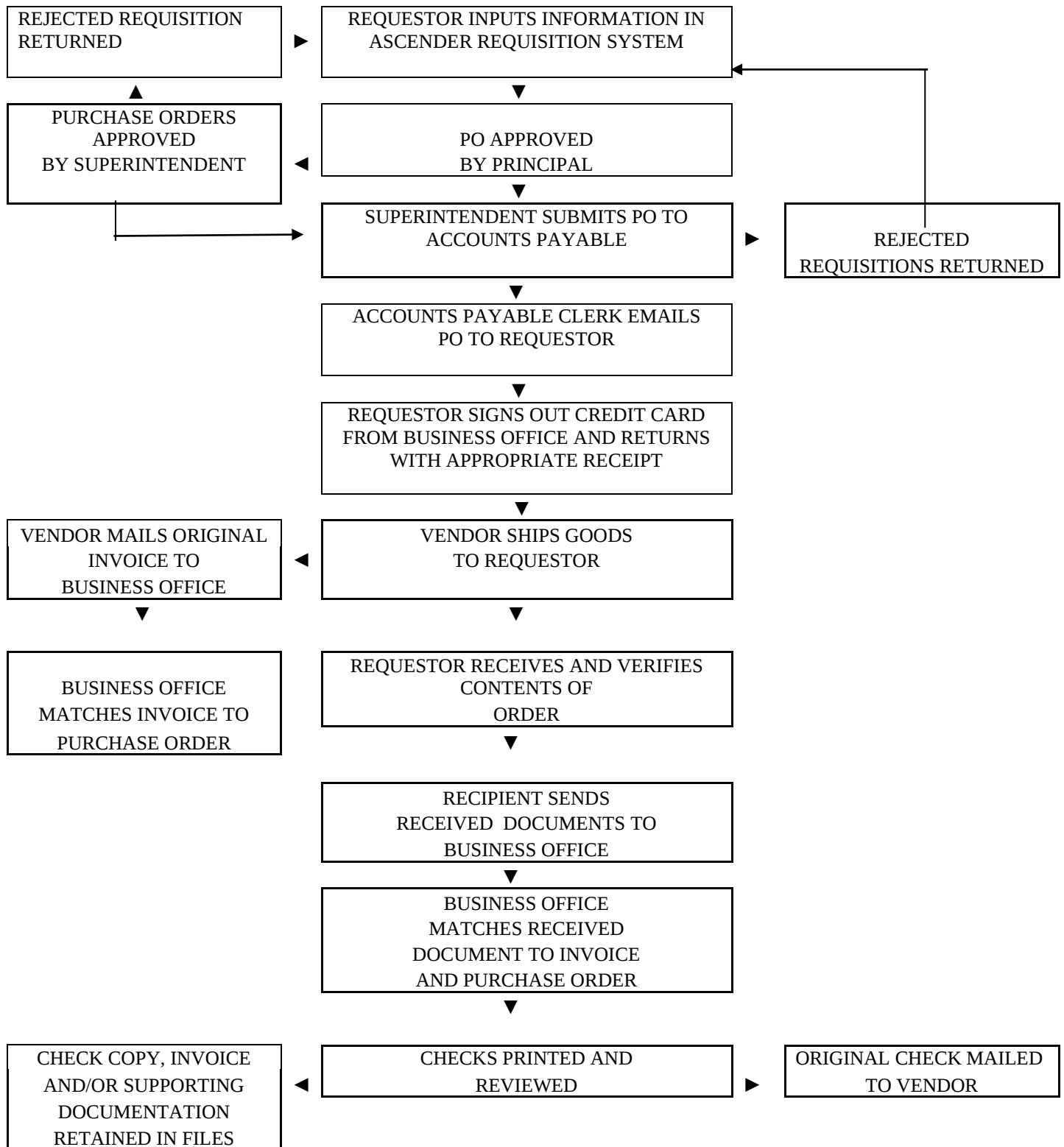
(If Federal Grant Money use Pre-Acquisition Approval Form)

FLOW CHART - PURCHASE ORDER

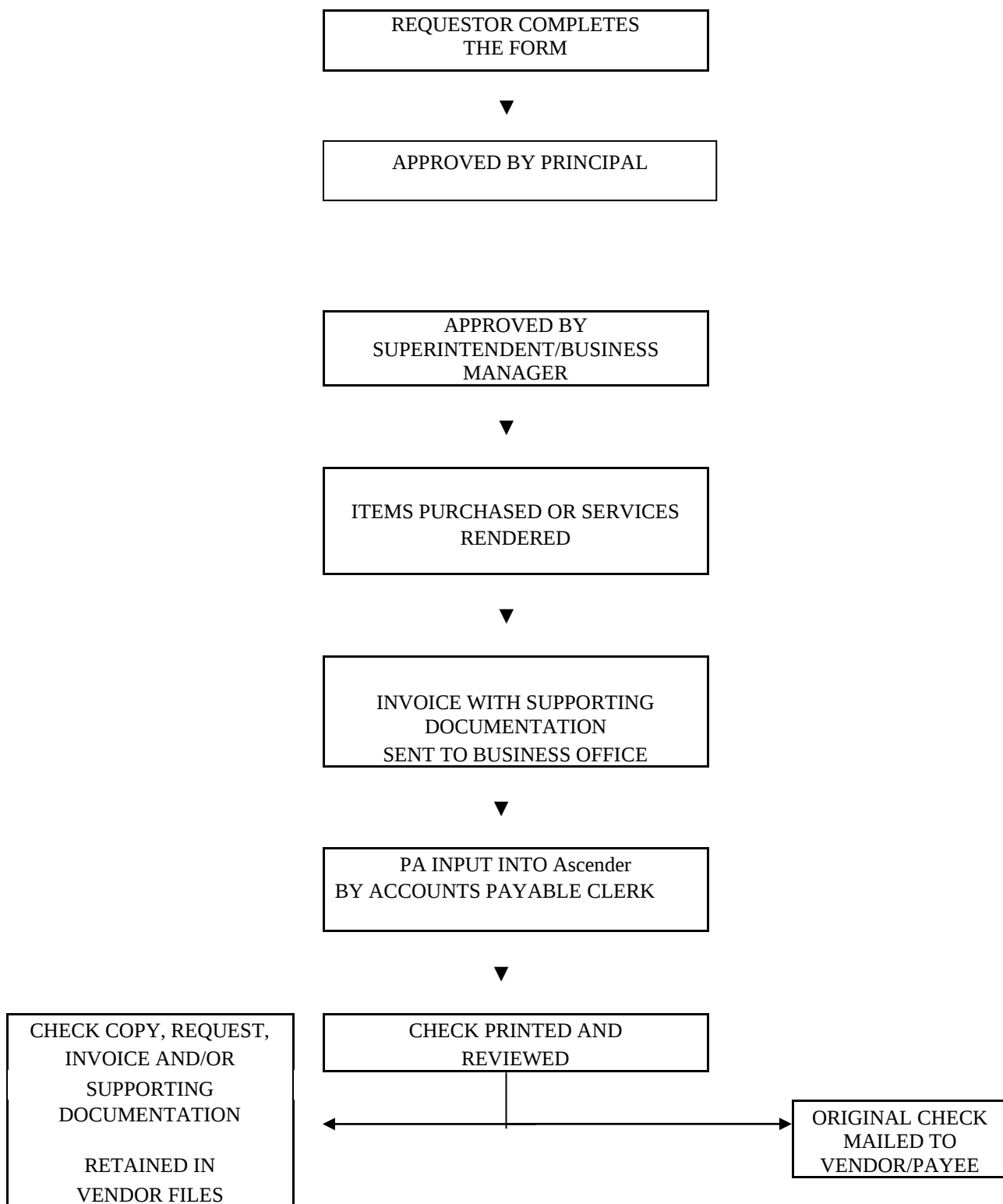


(If Federal Grant Money use Pre-Acquisition Approval Form)

FLOW CHART - PURCHASE ORDER- COMDATA



FLOW CHART - CHECK REQUESTS



Business Procedures for Administering Title I A Funds

DUBLIN ISD will maintain documentation to ensure that Title I A expenditures are allowable. Principal will ensure that expenditures are:

1. Reasonable and necessary to carry out the intent and purpose of the program
2. Addressing identified needs in the Comprehensive Needs Assessment
3. Addressing activities described in the DIP/CIP
4. Evaluated for positive impact by SBDM
5. Upgrading the entire school wide educational program
6. Supplemental to other non-federal programs

Administrative procedure for documenting Time and Effort

Employees are required to have a current job description that identifies the program(s) or cost objectives under which the employee works for documentation for charges to federal programs.

For teachers and paraprofessionals, the daily class schedule will provide documentation of activities performed for each particular program.

A signed and dated copy of the job description and activities performed for the program should be maintained in the employee's personnel file. The job description and the schedule must be signed by the employee and the campus principal.

Employees who do not work 100% are required to maintain Time and Effort records to account for their time. These records will be turned into the business office each month.

Employees who are 100% funded by a single grant program are required to maintain on file a signed and dated job description that clearly shows he/she is assigned 100% to that program. The job description must be signed by the employee and the campus principal.