

## **Policy Committee Meeting**

Tuesday, February 8, 2022 2:00 PM

Tate Hall Conference Room, 615 Olof Hanson Drive, Faribault, MN 55021

1. **Call to Order**

2. **Meeting Minutes Review**

3. **Policies to Review from MSBA**

3.A. 905 - Advertising

4. **Policies to Review for a Second Reading**

5. **Policies to Review to be Revised**

6. **Policies to Review Prior to a First Reading**

7. **Policies to Review for Reauthorization**

7.A. 603 - Curriculum Development

7.B. 606 - Textbooks and Instructional Materials

7.C. 740 - Special Expense Outstate Travel

7.D. 741 - Reimbursement of Activity Expenses

7.E. 742 - Imprest Fund

7.F. 743 - Petty Cash

8. **Adjourn**

# Minutes of the Policy Committee Meeting

## Minnesota State Academies Board

A Policy Committee Meeting of the Minnesota State Academies Board was held on Tuesday January 11, 2022, beginning at 2:05PM in the Zoom.

1. Call to Order: Terry Wilding; Superintendent, Nicole Halabi; Board Member, Mary Cashman-Bakken; Board Member, Bridget Flier; HR Director, Anne Grace Donatucci; MSAD Director Jody Olson; MSAD Assistant Director. Kerry Vigessaa; HR Specialist

Absent: Jamers Speier; Board Member

Interpreters: Ariane Schaefer and Renee Torstenson

2. Meeting Minutes Review: Meeting Minutes approved.

3. Policies to Review from MSBA

- 3.A. Policy 525 - Violence Prevention:

Mary requested a better definition of “violence”. Jody recommended using language from the student handbook. Terry will look at different definitions in MMB, MSA student handbook, and MSBA examples to incorporate in our policy.

- 3.B. Policy 535 - Service Animals in Schools (Compare with Procedure 6200 - Animals on Campus)

We do have a procedure in place (#6200). It was recommended to include the dorm, not just school. Terry explained the difference between Emotional Support Animals and Service Animals and stated we could add to our existing procedure and student handbook regarding Emotional Support Animals. We will revisit this issue later.

- 3.C. Policy 712 - Video Surveillance Other Than on Buses:

Terry-This is a recommended policy from MSBA – should we have one referring to the cameras that we have on campus? (we have over 150 cameras on both campuses).

Mary-we should have a policy and sign for people to be aware we use cameras This policy should contain criteria on where cameras should be. Jody talked about the lack of quality of the camera footage when she reviews footage – this is due to two issues, our network speed and the age/quality of some cameras that we have. This policy will be updated to match MSA systems and brought back to the policy committee when completed.

4. Policies to Review for a Second Reading - None

5. Policies to Review to be Revised - None

6. Policies to Review Prior to a First Reading

6.A. Policy 303 - Academies Administrator (Superintendent) Selection asked Personnel committee to review this. PC had one big change in 4A. including input from different groups. They wanted to add MSA community and stakeholders. This policy was approved to go to the full board for approval.

7. Policies to Review for Reauthorization

7.A. Policy 304 - Academies Administrator (Superintendent) Appointment, Duties and Evaluation- Personnel committee reviewed and recommended no changes to be made to this policy.

7.B. Policy 417 - Chemical Use and Abuse-

Both policies were approved to go to the full board for reauthorization.

8. Adjourn 2:25pm

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 905

Orig. 1996

Revised: \_\_\_\_\_

Rev. 2015

## **905 ADVERTISING**

***[Note: School districts should carefully consider whether they wish to allow advertising in school district facilities or publications. Once advertisements are accepted, First Amendment Rights may limit the school district's ability to reject specific advertisements or to regulate the content of advertisements.]***

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the schools.

### **II. GENERAL STATEMENT OF POLICY**

The school district's policy is that the name, facilities, staff, students, or any part of the school district shall not be used for advertising or promoting the interests of a commercial or nonprofit agency or organization except as set forth below.

### **III. ADVERTISING GUIDELINES**

- A. School publications, including publications such as programs and calendars, may accept and publish paid advertising provided they receive advance approval from the appropriate administrator. In no instance shall publications accept advertising or advertising images for alcohol, tobacco, drugs, drug paraphernalia, weapons, or obscene, pornographic, or illegal materials. Advertisements may be rejected by the school district if determined to be inconsistent with the educational objectives of the school district or inappropriate for inclusion in the publication. For example, advertisements may be rejected if determined to be false, misleading, or deceptive, or if they relate to an illegal activity or antisocial behavior. The faculty advisor is responsible for screening all such advertising for appropriateness, including compliance with the school district policy prohibiting sexual, racial, and religious harassment.
- B. The school board may approve advertising in school district facilities or on school district property. Any approval will state precisely where such advertising may be placed. The restrictions listed in Section A. above will apply. Advertising will not be allowed outside the specific area approved by the school board. Specific advertising must be approved by the superintendent or designee. In no instance will an advertising device be erected or maintained within 100 feet of a school that is visible to and primarily intended to advertise and inform or to attract or which does attract the attention of operators and occupants of motor vehicles.
- C. Donations which include or carry advertisements must be approved by the school board.
- D. The school district or a school may acknowledge a donation it has received from an organization by displaying a "donated by," "sponsored in part by," or a similar by-line with the organization's name and/or symbol on the item. Examples include activity programs or yearbooks.
- E. Nonprofit entities and organizations may be allowed to use the school district name, students, or facilities for purposes of advertising or promotion if the purpose is

determined to be educationally related and prior approval is obtained from the school board. Advertising will be limited to the specific event or purpose approved by the school board.

- F. Contracts for computers or related equipment or services that require advertising to be disseminated to students will not be entered into or permitted unless done pursuant to and in accordance with state law.
- G. The inclusion of advertisements in school district publications, in school district facilities, or on school district property does not constitute approval and/or endorsement of any product, service, organization, or activity. Approved advertisements will not imply or declare such approval or endorsement.

#### **IV. ACCOUNTING**

Advertising revenues must be accounted for and reported in compliance with UFARS. A periodic report shall be made to the school board by the superintendent regarding the scope and amount of such revenues.

**Legal References:** Minn. Stat. § 123B.93 (Advertising on School Buses)  
Minn. Stat. § 125B.022 (Contracts for Computers or Related Equipment or \ Service)  
Minn. Stat. § 173.08 (Excluded Road Advertising Devices)

**Cross References:** MSBA/MASA Model Policy 421 (Gifts to Employees and School Board Members)  
MSBA/MASA Model Policy 702 (Accounting)

Policy #: <b>603</b>
Title: <b>CURRICULUM DEVELOPMENT</b>
Date of Initial Approval: 02-18-2016
Revision/Re-authorization Dates:06-27-2019
Reviewers: MSA Directors

**I. PURPOSE**

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum at the Minnesota State Academies (MSA).

**II. GENERAL STATEMENT OF POLICY**

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the educational programs at MSA.

**III. RESPONSIBILITY**

- A. The school accountability committee shall be responsible for curriculum development and for determining the most effective way of conducting research on MSA's curriculum needs and establishing a long range curriculum development program. Timelines shall be determined by the superintendent and MSA directors that will provide for periodic reviews of each curriculum area.
- B. For new curriculums, courses, and/or programs, including virtual/online options, the MSA directors shall establish an advisory committee to provide assistance and input into selection of new curriculums. The advisory committee membership shall, to the extent possible, include parents, teachers, support staff, students, alumni/community members, and/or administration representation that reflect the diversity of MSA.
- C. Within the ongoing process of curriculum development, the following needs shall be addressed:
  - a. Achievement of state standards established for each subject area/grade level
  - b. Provide for articulation of courses of study from early childhood through grade twelve/transition programs (i.e. Life Skills, Academy Plus)
  - c. Identify minimum objectives for each course and at each elementary grade level.
  - d. Ensure progress of students towards meeting their IEP goals and objectives
  - e. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.
  - f. Provide a program for ongoing monitoring of student progress.

- g. Provide for **additional resources, adaptations, and/or supplemental materials to support** specific needs of all members of the student community.
  - h. Integrate required and elective course standards in the scope and sequence of the MSA curriculum.
  - i. Meet all applicable requirements of the Minnesota Department of Education and the Every Student Succeeds Act (ESSA) and goals established within MSA's World's Best WorkForce plan.
- D. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- E. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

**Legal References:**

*Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)*  
*Minn. Stat. § 120B.11 (School District Process)*  
*Minn. Stat. § 125A.62 Subd. 4 (Most Beneficial/Least Restrictive)*  
*Minn. Stat. § 125A.62 Subd. 5 (Planning, Evaluation, and Reporting)*  
*Minn. Rules Part 3500.0550 (Inclusive Educational Program)*  
*Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)*  
*Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)*  
*Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)*  
*Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)*  
*Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma)*  
*Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)*  
*Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)*

**Cross References:**

*MSBA/MASA Model Policy 604 (Instructional Curriculum)*  
*MSBA/MASA Model Policy 605 (Alternative Programs)*  
*MSBA/MASA Model Policy 613 (Graduation Requirements)*  
*MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)*  
*MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)*  
*MSBA/MASA Model Policy 616 (School District System Accountability)*  
*MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)*  
*MSBA/MASA Model Policy 618 (Assessment of Student Achievement)*  
*MSBA/MASA Model Policy 619 (Staff Development for Standards)*  
*MSBA/MASA Model Policy 620 (Credit for Learning)*  
*MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)*

Policy #: <b>606</b>
Title: <b>TEXTBOOKS AND INSTRUCTIONAL MATERIALS</b>
Date of Initial Approval: 02-18-2016
Revision/Re-authorization Dates:06-27-2019
Reviewers: MSA Directors

**I. PURPOSE**

The purpose of this policy is to provide direction for selection of textbooks and instructional materials at the Minnesota State Academies (MSA).

**II. GENERAL STATEMENT OF POLICY**

The MSA board recognizes that selection of textbooks and instructional materials is a vital component of the MSA curriculum. The MSA board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials. This policy is intended to address the selection and purchase of new textbooks and instructional materials that have not been previously approved. The purchase of newer editions of board-approved textbooks or supplemental/consumable materials that support board-approved curriculum does not require board approval.

**III. DEFINITIONS**

A. Textbooks

Textbooks include student and teacher versions of books utilized for delivery of curricular content, supplemental materials (i.e. workbooks), enrichment activities, and accommodations/modifications available to meet students' individual needs, **including both printed or digital forms.**

B. Instructional Materials

Instructional materials include items such as videos, **digital resources and subscriptions**, computer applications, experiential activities (hands-on activities), kits, or other resources that are packaged with textbooks to support instruction. *This does not include teacher-made materials such as power-point presentations, teacher videos, or other resources/materials that teachers utilize to support student learning within the classroom.*

**IV. RESPONSIBILITY OF SELECTION**

A. While the MSA board retains its authority to make final decisions on the selection of textbooks and instructional materials, the MSA board recognizes the expertise of the professional staff at MSA and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the MSA board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the MSA board on textbooks and other instructional materials.

- B. In reviewing textbooks and instructional materials during the selection process, MSA professional staff shall select materials which:
- a. support the goals and objectives of the educational programs at MSA;
  - b. consider the needs, age, and maturity of students;
  - c. foster respect and appreciation for cultural diversity and empathy with varied perspectives/opinions;
  - d. fit within the constraints of the MSA budget;
  - e. are in accessible formats that match students' individual needs on both campuses and support the development of English and students' native language(s) (i.e., American Sign Language). Another language may be used, pursuant to *Minn. Stat. § 124D.61*
  - f. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the MSA community. This procedure shall be coordinated with MSA's curriculum development effort.

**V. RESPONSIBILITY OF SELECTION**

- A. The superintendent shall be responsible for keeping the MSA board informed of progress regarding the textbook and instructional materials review and selection process.
- B. The superintendent shall present a recommendation to the MSA board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

**VI. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

- A. The MSA board recognizes the possibility of differences of opinion on the part of some members of the MSA community relating to certain areas of the instruction programs at MSA. Upon inclusion of textbook/instructional materials recommendations to the board on board meeting agendas, interested persons may request an opportunity to review materials and submit feedback to the board.
- B. The superintendent shall be responsible for the development of procedures and guidelines to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

**Legal References:**

*Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)*  
*Minn. Stat. § 120B.235 (American Heritage Education)*  
*Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)*  
*Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)*  
*Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)*  
*Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)*  
*Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)*  
*Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)*

**Cross References:**

*MSBA/MASA Model Policy 603 (Curriculum Development)*  
*MSBA/MASA Model Policy 604 (Instructional Curriculum)*

Policy #: 740
Title: <b>SPECIAL EXPENSES/OUTSTATE TRAVEL</b>
Date of Initial Approval: 05-03-2007
Revision/Re-authorization Dates: 11-21-2013; 01-23-2014; 03-24-2016; 08-15-2019
Reviewers: MSA Director of Fiscal Services; MSA Superintendent

**I. PURPOSE**

The purpose of this policy is to reimburse employees for special expenses incurred in connection with assigned official duties of a state employee which are not reimbursable through the regular expense regulations.

**II. GENERAL STATEMENT OF POLICY**

It is the policy of the Minnesota State Academies (MSA) to pay for approved special expenses. All expenses to be reimbursed must be pre-approved by supervisors.

*Note: Refreshments or meals may not be provided for meetings consisting of a majority of state employees. This includes ad hoc meetings or staff meetings, whether held periodically or on an on-call basis. Exceptions are listed in Section E below.*

Special expenses include reasonable costs for the following:

- A. Full cost of a meal when it is a part of the structured agenda of a conference, workshop, seminar, or meeting which the Appointing Authority has authorized the employee to attend (this does not include routine staff meetings).
- B. Registration and tuition fees for conferences, seminars, workshops, or education courses.
- C. Refreshments for department-sponsored meetings, conferences, or workshops where the majority of participants are not state employees.
- D. Refreshments, meals, and other conference costs for department-sponsored events where registration fees are charged and the majority of the participants are not state employees.
- E. Refreshments and/or meals for meetings that consist primarily of state employees when the refreshments and/or meals are an integral part of the event and are necessary to sustain the flow of the meeting and to retain the captive audience, and if the meeting is one of the following:
  - 1. A meeting with participants from many geographic locations where the majority of the participants are in travel status.
  - 2. A department-wide annual/quarterly staff meeting for all employees.
  - 3. A department senior management/cabinet planning or organizational meeting.
  - 4. A department-wide annual/quarterly staff meeting for all managers.
  - 5. An annual/quarterly staff meeting of all employees.
  - 6. A structured training session, available to employees generally and conducted by persons outside the agency, provided it has been approved by the agency training or staff development office.

With the exception of structured training sessions, the meetings described shall be held no more frequently than one each quarter. All meetings shall be scheduled to minimize inclusion of meals.

- F. Refreshments and/or meals may be provided during official meetings of statutory boards, councils, task forces, advisory committees, and commissions; and during official meetings of external non-statutory councils, task forces, advisory committees, and commissions for which expenses are authorized by statute or as a condition of a federal grant or contract. Official meetings include meetings of subcommittees provided that such meetings are authorized by the full board, council, task force, advisory committee, or commission. All meetings shall be scheduled to minimize inclusion of meals.
- G. Lodging:
  - 1. when weather conditions or other unforeseen occurrences prevent the employee from returning home; or,
  - 2. if the appointing authority authorizes overnight participation in an approved event (authorization should be based on the benefit of such participation to the state).
- H. Expense reimbursement for lodging, travel, and meals for one attendant for an employee with a disability who requires daily assistance in performing various personal tasks or who has special mobility needs.
- I. Expenses as follows for employees assigned to work at the State Fair if MSA chooses to participate.
  - 1. Fees for admission to the fairgrounds, unless previously provided.
  - 2. One meal during each shift of fewer than ten (10) hours or two (2) meals during each shift of ten (10) hours or more, subject to the meal amounts for in-state travel in collective bargaining agreement or plan.
  - 3. For employees who report for work directly to the State Fair and/or return home directly from the State Fair, reimbursement for mileage for each trip is limited to the lesser of the mileage between their home and the State Fair or between their permanent work station and the State Fair as per Minnesota Management and Budget (MMB) policy and the appropriate collective bargaining agreement.
  - 4. Taxi fare for employees with a disability who are unable to drive or use other means of public transportation between their normal workstation and fairgrounds or between the employee's residence and the fairgrounds, whichever distance is less.
- J. All airline and lodging reservations need to be made by Fiscal Services and billed to Minnesota State Academies.

- K. Out-of-State Travel: All Out-of-State Travel must be approved by the Superintendent.
- L. Expense reimbursement for international travel which exceeds the limits for out-of-state travel authorized in collective bargaining agreements.  
*Note: All international travel must be approved thru the Superintendent's Office and by the Commissioner of the Minnesota Management and Budget (MMB). Reimbursement limits for international travel will be the same as out-of-state travel provisions contained in the appropriate collective bargaining agreement or plan, unless the special expense exceeding the limits has received prior approval of the Appointing Authority and from the Minnesota Management and Budget (MMB). [Appendix 740-B]*
- M. Expenses as follows for individual employee awards and MSA recognition events:  
*Note: Length of Service awards as found in the appropriate category in the State and MSA Length of Service contracts are not special expenses and are not subject to this policy.*
1. Recognition awards at the discretion of the Appointing Authority. Awards for individual or group achievements which are limited to noncash/nonnegotiable items of nominal value (\$50 or less.)
  2. Funds in state accounts may not be used to purchase meals/refreshments for agency employees at MSA recognition events.
- N. Other expenses authorized by the Appointing Authority and approved in advance by the Commissioner of Minnesota Management and Budget (MMB).

An approved Request to Incur Special Expense Form must accompany individual Employee Expense Reports requesting department reimbursement for these special expenses and/or any invoices for such expenses to be paid directly by the department. In addition, a copy of each request must be forwarded to the MSA Business Manager for monitoring/reporting purposes as required.

Requests received after the event or too late to provide a proper review must include an explanation of why the request was not provided in a timely manner.

*Note: If an Out-of-State Travel Authorization (NA-00100-06) identifies the special expense for tuition and registration fees, that form may be used in lieu of the Request for Approval of Special Expenses (PE-00668-01)*

**Legal References:**

*Minn. Stat. § 43A.04, Subd. 4 (General Information)*

**Appendices:**

*Appendix 740A - Request for Approval of Special Expenses Form (PE-00668-01)*

*Appendix 740B - Out-of-State Travel Authorization Form (NA-00100-06)*

Policy #: <b>742</b>
Title: <b>IMPREST FUND</b>
Date of Initial Approval: 11-27-2007
Revision/Re-authorization Dates: 01-25-2011; 03-07-2013; 01-23-2014; 08-23-2018
Reviewers: MSA Financial Services Director; MSA Finance Committee

## I. **POLICY**

The Imprest Fund will be established and maintained as authorized by Minnesota Statutes, section 15.191 and is subject to Minnesota Management and Budget (MMB) and MMB policy 0606-01.1; 0606-01.2, and 0606-01.3

The Imprest Fund shall be established at a level not to exceed \$2,500.00 for the Minnesota Academy for the Deaf and \$1,600.00 for the Minnesota Academy for the Blind.

The Imprest Fund shall only be used to satisfy obligations when one of the following criteria is met:

- A. The item or services purchased is an authorized and appropriate use of state money,  
OR  
The program has the authority to purchase the item or service through authority for local purchase (ALP) or existing state contracts or agreements.
- B. When the vendor/supplier will not accept a Minnesota Department Purchase Order or Purchasing Card.
- C. When an emergency situation exists and payment is required by the vendor/supplier before or at the time of the transaction.
- D. Employee meals, activity costs (movie tickets, etc.) when accompanying an individual on required events. This is only allowed when employee cannot be reimbursed through petty cash (Refer to MSA Policy #743). Employee meals are not to exceed contract amounts.
- E. The amount per check is limited to an amount that shall not cause and overdraft.
- F. In the event that employees require an advance payment for a required event, they will be required to do the following:
  - a. The activity/event must be completed and approved by the appropriate parties.
  - b. There will be a breakdown of the required advance.
  - c. Receipts will be turned into the Business Office within 1 business day of the end of the scheduled event with the remaining dollars re-deposited.

The Imprest Fund shall not be used for the following purchases:

1. Gasoline
2. Services requiring an IRS form 1099
3. Alcohol or Tobacco Products
4. Fixed Assets
5. Explosives or Weapons

6. Employee expense accounts which should be paid through payroll
7. Monthly disbursements which should be paid through Accounts Payable

Checks written from the Imprest Fund will require an authorized signature. Checks must not be signed in advance, before specific expenditures are approved. Unused blank checks must be stored in a secured area, with access limited to an authorized signer.

Bank signature cards must be updated immediately upon termination of an employee who is an authorized signer of an MSA Imprest cash account.

## **II. DEFINITIONS**

**Support:** The resources and individual strategies necessary to promote the development, education, interests, and personal well-being of individuals choosing the Minnesota State Academies.

## **III. PROCEDURE**

MSA shall designate up to three persons to be an authorized signer for the Imprest Fund. MSA's Business Office shall be held responsible for the accountability of the expenditures for their purchaser.

The appropriate staff or authorized signer shall:

1. Fill in the check with the date, payee and the exact amount of the purchase.
2. Document a brief description of transaction on memo line.
3. Record information on the check register.
4. Obtain an invoice or receipt from the vendor/payee.
5. Record the check number on the receipt.
6. Submit a receipt/invoice support for each expenditure that is made for the fund.

## **IV. RECEIVING PROCEDURES**

Another employee, not involved in the purchase, shall verify acceptance of the goods by: signing the vendor's invoice with their name and date of receipt to document their acceptance and verification of the goods or services.

The receipt/invoices shall be filed and secured until submitted for reimbursement of the Imprest Fund, as these are the source documents vital for Imprest Fund reimbursement and state accounting.

The Imprest Fund Accounting System should be updated with the final transaction information.

Policy #: 743
Title: <b>PETTY CASH</b>
Date of Initial Approval: 11-29-2007
Revision/Re-authorization Dates: 03-07-2013; 01-23-2014; 08-23-2018
Reviewers: MSA Fiscal Services Director; MSA Finance Committee

## I. POLICY

The Minnesota State Academies (MSA) shall maintain \$200.00 of the Imprest Fund in the **Fiscal Services Office** ~~Petty Cash locations selected by the Superintendent and the Campus Directors, with the advice of the Fiscal Services Director~~, to pay for small incidental expenditures under **\$25.00**, or for items in which the use of an Imprest Fund check is not appropriate or functional. (See MSA Policy #742). The Petty Cash Fund will be replenished through the Imprest Fund.

All petty cash expenditures require pre-approval from the employee's immediate supervisor.

The Petty Cash Fund can only be used for school-related expenses and shall not be used to cash any checks for employees or others. No employees or individuals are allowed to borrow from the Petty Cash Fund for personal use.

The **Fiscal Services Director Business Office** shall conduct unannounced counts of the Petty Cash Fund on a periodic basis.

The Petty Cash Fund shall not be used to reimburse employee for reimbursable expenses, which should be claimed on an employee's expense report.

## II. ~~DEFINITIONS~~

~~**Support:** The resources and individual strategies necessary to promote the development, education, interests, and personal well-being of individuals choosing the Minnesota State Academies.~~

## III. PROCEDURE

A. The **Fiscal Services Director superintendent** shall appoint and train designees within the **Fiscal Services Department** to serve as custodians of the Petty Cash Fund. ~~at selected locations.~~

B. The Petty Cash Fund will be securely stored in the **Fiscal Services vault**. ~~a locked file, drawer, or non-removable cabinet.~~

C. The designated custodian shall review all requests for use of petty cash, taking into consideration **supervisor approval**, fiscal constraints, state policy, appropriate reimbursement rules and program needs before authorizing the expenditure. This authorization shall be documented.

D. Receipts for petty cash along with sufficient explanation to meet MSA requirements shall be fully completed and stored with the petty cash funds until the next reporting

date. The total of the receipts and the cash must always equal \$200.00 (the established amount of the fund).

- E. The employee must obtain an itemized invoice/receipt from the vendor for each expenditure. In the event that receipts are not available, the employee must complete an affidavit attesting to the use of the funds and the reason that an invoice/receipt was not obtained.
- F. The designated custodian will review the petty cash receipts and the vendors' invoice/receipt for accuracy, adequate completion, and proper authorization. Any discrepancies must be resolved with the employee and missing information completed immediately. In the event that receipts are not available, an affidavit will be completed in accordance with Step E above.
- G. At the end of each quarter, or when needed, the designated custodian shall request replenishment of their Petty Cash Fund by completing a detailed accounting voucher and a requisition form for the Imprest Checking Account Fund. The requisition form and accounting voucher will be reviewed and approved by the Fiscal Services Director and an Imprest check shall be written to reimburse the Petty Cash Fund. The check shall be made payable to Petty Cash Fund, cash or to the bank.
- H. The Petty Cash Fund ~~at all locations~~ may be selected for a surprise count at any time by ~~an authorized individual of the MSA Business Office~~, the Office of the Legislative Auditor, or the Minnesota Management and Budget (MMB).