

Board of Education Regular Meeting

Monday, September 13, 2010 7:00 PM

PPMS Library, 1 Route 164, Preston, CT 06365

I. Call to Order	Speaker (s): Pauline Andruskiewicz: Chair
II. Pledge of Allegiance	Speaker (s): Pauline Andruskiewicz: Chair
III. Approval of Minutes	Speaker (s): Pauline Andruskiewicz: Chair
IV. Public Comment	Speaker (s): Pauline Andruskiewicz: Chair
V. Board of Education Committee and Other Reports	Speaker (s): Pauline Andruskiewicz: Chair
VI. Superintendent Reports and Recommendations	Speaker (s): Dr. Welch
VI.A. BOE Expenditure/Projection Report	Speaker (s): Dr. Welch
VI.B. Preston Cafeteria Profit and Loss Report	Speaker (s): Dr. Welch
VII. New Business	Speaker (s): Pauline Andruskiewicz: Chair
VII.A. Votes Required	Speaker (s): Pauline Andruskiewicz: Chair
VII.B. Discussion	Speaker (s): Pauline Andruskiewicz: Chair
VIII. Old Business	Speaker (s): Pauline Andruskiewicz: Chair
VIII.A. Votes Required	Speaker (s): Pauline Andruskiewicz: Chair
VIII.B. Discussion	Speaker (s): Pauline Andruskiewicz: Chair
IX. Executive Session	Speaker (s): Pauline Andruskiewicz: Chair
X. Information	Speaker (s): Pauline Andruskiewicz: Chair
XI. Date and Time of Next Meeting	Speaker (s): Pauline Andruskiewicz: Chair
XII. Adjournment	Speaker (s): Pauline Andruskiewicz: Chair

Board of Education Regular Meeting

August 09, 2010 07:00PM

PVMS Library

1. Call to Order

Pauline Andruskiewicz; Board Chair, called the meeting to order at 7:01PM. Other members present: James Jancewicz, Charles Raymond and Deborah Burke Grabarek. Sandra Gauthier, Dan Harris and John Moulson were absent. Also present: Dr. Welch; Superintendent, Gloria Homiski; Recording Secretary, Gary Miller; Interim Business Manager. Audience: Bill Legler, Paul Petrone (Norwich Bulletin), Sherry Guertin, Kevin Mercik (CSEA), Mike House, Ray Bernier, Rebecca Boenig and Julianne Hanckel (Norwich Bulletin).

2. Pledge of Allegiance

3. Approval of Minutes

Moved, to adopt the minutes of the Regular Meeting of July 19, 2010. Raymond/Andruskiewicz. Unanimous. Motion Carries.

4. Public Comment

Bill Legler asked why the Board continues to discuss the possibility of outsourcing buses. He also expressed his concern over the fact that BOE members are not involved in the negotiation process.

Dr. Welch explained that Charles Raymond and John Moulson will both be attending the next 2 out of 3 negotiation meetings for CSEA. Dr. Welch and the Board Attorney represent the BOE at every negotiation meeting.

5. Board of Education Committee and Other Reports

6. Superintendent Reports and Recommendations

School staff members will report on August 30th and August 31st for Professional Development. Students begin school on September 1st.

The Art Room at PVMS (disrupted by the oil spill) should be ready for the opening of school. The new septic system has been backfilled and will be resurfaced in the near future. The remainder of the contaminated soil will be removed from the site ASAP. Dr. Welch reported that school buildings are in excellent shape thanks to the hard work of Mike House and his staff.

6.1. BOE Expenditure/Projection Report

Dr. Welch reported that approximately \$29000.00 will be going back to the Town. Gary Miller explained that there are 4 bills left to pay from 09-10, including a Ledyard tuition bill. He recommended that the Board not make any line item transfers. His concern is that budget history is lost each time transfers are made. Pauline Andruskiewicz suggested the Board discuss the transfers at a later time with the full Board present.

6.2. Preston Cafeteria Profit and Loss Report

The cafeteria account has been transferred from Citizens Bank to Jewett City Savings Bank. This will enable daily deposits to be made. The Point of Sale system will be up and running in both schools.

7. New Business

7.1. Votes Required

Policy 4218.11 Personnel: Non-Discrimination: will re-work first paragraph and bring back to the Board.

Policy 4218.113 Personnel: Harassment: will amend and bring back to the Board.

Policy 4118.22 Personnel: Code of Ethics: approved as presented.

Policy 4218.233 Personnel: Weapons and Dangerous Instruments: approved as presented.

Policy 4118.234 Personnel: Psychotropic Drug Use: approved as presented.

Policy 4218.3 Personnel: Job Descriptions: approved as presented.

7.2. Discussion

Gary Miller gave the Board an update regarding Phoenix Financial Software. He believes we are in good shape for the start of the school year. Requisitions and invoices will be entered into the system shortly. Two parallel payrolls will be run until the first live payroll on October 1st.

8. Old Business

8.1. Votes Required

School Transportation Services:

Moved, to table the motion which would authorize the Superintendent to issue a request for proposals for school transportation services commencing January 2, 2011. Andruskiewicz/Jancewicz. Unanimous. Motion Carries.

Audit Sub-Committee Policy:

Moved, to table the motion to approve Policy 3161, Audit Sub-Committee as amended. Jancewicz/Andruskiewicz. Unanimous. Motion Carries.

K-8 Spanish Curriculum:

Moved, to approve Preston Public Schools K-8 Spanish Curriculum as presented. Andruskiewicz/Burke-Grabarek. Unanimous. Motion Carries.

Director of Finance and School Business Operations:

Moved, to amend and present the job description for the Director of Finance and School Business Operations at the September Board meeting. Jancewicz/Raymond. Unanimous. Motion Carries.

Policy 4115.3 Coaches:

Moved, to approve Policy 4115.3 Coaches, as amended. Andruskiewicz/Jancewicz. Unanimous. Motion Carries.

Policy 4212.8 Nepotism:

Moved, to approve Policy 4112.8, Nepotism as amended. Burke-Grabarek/Andruskiewicz. Unanimous. Motion Carries.

Policy 3160 Transfer of Funds Between Categories:

Moved, to table the review of Policy 3160 until John Moulson is present. Jancewicz/Andruskiewicz. Unanimous. Motion Carries.

8.2. Discussion

9. Information

10. Date and Time of Next Meeting

September 13, 2010

PVMS Library, 7PM

11. Adjournment

Moved, to adjourn the meeting at 8:08PM. Burke-Grabarek/Jancewicz. Unanimous.
Motion Carries.

**Preston Public Schools
K-8 Enrollment
September 2010**

<u>Grade</u>	<u>Enrollment (Actual)</u>	<u>Forecast</u>	<u>Difference</u>
Grade K	30	45	-15
Grade 1	37	34	+3
Grade 2	55	52	+3
Grade 3	55	53	+2
Grade 4	44	42	+2
Grade 5	49	53	- 4
Grade 6	38	38	0
Grade 7	50	46	+4
Grade 8	48	44	+4
Total	406	407	- 1

**Preston Public Schools
K-8 Enrollment, 2008-2010
September 2010**

	October 1, 2008	October 1, 2009	September 8, 2010
K	51(17-17-17)	36(18-18)	30(15-15)
1	51(17-18-16)	49(17-17-15)	38(19-19)
2	45(22-23)	53(17-18-18)	55(18-18-19)
3	52(17-17-18)	41(20-21)	55(18-18-19)
4	41(20-21)	52(17-17-18)	44(22-22)
5	52(17-17-18)	36(19-17)	51(16-16-16)
6	46	50	38
7	59	43	50
8	64	57	48
Total:	461	417	409

Personnel -- Certified**Temporary and Part-Time Personnel**

The Board of Education shall approve the employment of such persons needed to conduct the business of the school district in accordance with Board policy and state statutes and regulations of the Commissioner of Education.

The Superintendent of Schools may hire temporary personnel in Board authorized positions. The Superintendent shall report such actions to the Board at the first available opportunity at a Board meeting.

Policy adopted: 7/11/05

Personnel - Certified**Substitute Teachers**

A substitute teacher shall possess a four year degree from an accredited college or university. He/she shall be fully qualified to instruct in our schools and is employed for short periods of time in the absence of the regular teacher. A substitute teacher is expected to assume all the duties and responsibilities of the regular teacher. This is to include, in addition to the classroom teaching responsibilities, all supervisory duties that the regular classroom teacher has been assigned unless otherwise determined by the supervising principal.

Suitable programs for training, assigning, orienting and evaluating the work of substitute teachers shall be provided by the certified staff under the direction of the Superintendent.

Rates of compensation for substitute teachers will be set by the Board of Education and are presently as follows:

- A. Substitute teachers with a four-year college degree = \$85 per diem;
- B. Long-term substitute teachers with a four-year degree who substitute for the same teacher for 20 consecutive days or more will receive a \$15 differential.

Substitute teachers will not participate in the health and welfare plans or other fringe benefits of the school system.

Retired teachers may be employed as substitute teachers without jeopardizing their retirement salary within the limits as prescribed by law.

Legal Reference: **Connecticut General Statutes**

[10-183v](#) Reemployment of teachers

[10-145a](#) Certificates of qualification for teachers

Policy adopted: 7/16/07

Personnel -- Certified**Student Teachers**

The Superintendent of Schools shall cooperate with teacher preparatory institutions in placement of student teachers within the school system. In accepting and placing student teachers, the Superintendent shall consider local school needs including the best interests of students and the qualifications of available cooperating teachers.

The Superintendent shall report assignment of student teachers to the Board of Education in the fall and the spring of each school year.

Legal Reference: **Connecticut General Statutes**

10-220a In-service training. Professional development. Institutes for educators. Cooperating and beginning teacher programs, regulations.

Policy adopted: 7/11/05

Personnel - Certified**Consultants**

The Board of Education supports the use of consultants when they can provide valuable and necessary specialized services not required on a continuing basis and that cannot be provided by district personnel because of limitations of time, experience, or knowledge.

Funds for consultant help should be budgeted in planning specific projects or programs and will be charged to appropriate budget categories.

Policy adopted: 7/11/05

Personnel -- Certified

Staff Development

Preston "staff development" is a continuous systematic effort to improve educational programs in through (1) staff involvement in organized program planning, implementation and evaluation efforts, and (2) activities to upgrade the skills, knowledge and ability of educators to improve student learning. Staff development experiences, for which CEUs are awarded, should be guided by:

- A. expectations for student performance as reflected in *Connecticut's Common Core of Learning* and the *Connecticut Framework: Curriculum Goals and Standards*;
- B. school or district goals;
- C. actual student performance, as evidenced by the Connecticut Mastery Test (CMT) and the Connecticut Academic Performance Test (CAPT) in addition to other indices; and
- D. what teachers need to know and be able to do to improve instruction that advances student learning.

Teachers must regularly review curricular content, teaching methods and materials, educational philosophy and goals, social change and other topics related to education to enhance the capabilities of educators to improve student learning. Significant opportunities should also be offered annually to enhance the abilities of staff to promote student mastery in literacy and numeracy. The Board of Education shares with its certified staff responsibility for the upgrading and updating of teacher performance and attitudes. The Board of Education and teachers' organizations support the principle of continuing training of teachers and the improvement of instruction.

All employees shall be provided opportunities for the development of increased competence beyond that which they may attain through the performance of their assigned duties. Special effort shall be made to prepare teachers and other school personnel to meet the needs of students of diverse cultural and ethnic backgrounds. Planning and implementation of such programs shall be done cooperatively by administration, teachers and parent advisory groups. Special effort shall also be given to administrators and/or supervisors in training pursuant to their obligations in the evaluation of the teacher.

Staff development activities should respond directly to the educational needs of students, including, (a) content areas such as language arts, including reading, writing, speaking, listening, viewing and enacting; math, social studies and science; (b) methodological areas such as motivation, teaching techniques, including the use of computers in the classroom and classroom management; and (c) affective areas of interpersonal relations of students and faculty, student growth and development and staff communication, problem solving, and decision making. The in-service program shall fulfill all applicable statutory requirements, especially those delineated in CGS 10-220a. The Superintendent shall provide the staff with opportunities such as:

- A. Released time and leaves of absence for travel and study.
- B. Visits to other classrooms/schools for professional interaction with colleagues.
- C. Conferences with other personnel from the district, county, state, region and nation for problem solving, experimenting and professional interaction with colleagues.

D. Writing of professional journal articles.

E. Curriculum development.

F. Training classes and workshops within the district that fulfill *“Connecticut’s Guidelines for the Issuance of Continuing Education Units Required for Certification.”*

G. Further training at, or in cooperation with, institutions of higher learning, as provided by law.

H. A full and up-to-date professional library for the certified staff made available for optimum reference use.

I. Professional educational conferences.

The Superintendent shall report annually to the Board of Education on the professional development program with recommendations for changes as needed.

(cf. [4115](#) - Evaluation)

(cf. [4131.5](#) - Continuing Education Units)

Legal Reference: **Connecticut General Statutes**

[10-27](#) Exchange of professional personnel and students.

[10-220a](#) In-Service training.

[10-226f](#) Coordinator of intergroup relations.

[10-226g](#) Intergroup relations training for teachers.

[10-145b](#) Teaching certificates (as amended by PA 01-173)

PA 95-58 An Act Concerning Teacher Evaluations, Tenure and Dismissal.

Policy adopted: 7/11/05

Personnel -- Certified

Continuing Education Units (CEUs)

The Superintendent of schools comply with CSDE regulations in administering and monitoring certified employee compliance with CEU requirements

Legal Reference: **Connecticut General Statutes**

[10-145b](#) Teaching certificates (as amended by PA 01-173)

[10-220a](#) In-service training

PA 95-58 An Act Concerning Teacher Evaluations, Tenure, and Dismissals

Policy adopted: 7/11/05

Personnel -- Certified**Publication or Creation of Materials**

Staff members are encouraged to contribute professional articles and news items to local, State and national agencies. As a matter of professional ethics, all professional articles should be cleared through the office of the Superintendent of Schools in the event that the school system or any of its separate departments is mentioned.

The school system retains the right to legal claim on all products created by its employees on the job with the assistance of school system funds.

(cf. [4132.1](#) - Copyrights and Patents)

Policy adopted: 7/11/05

Personnel - Certified and Non-Certified

Electronic Mail--Rights, Responsibilities and Duties

Electronic mail is communication between two or more persons by computers or electronic terminals whether or not the message is converted to hard copy format after receipt and whether or not the message is viewed upon transmission or stored for later retrieval. Electronic mail includes all electronic messages that are transmitted through a local, regional, or global computer network.

All district electronic mail systems are owned by the district and intended for the conduct of official district business only. District electronic mail systems are not intended for personal use by employees of the district, and employees have no right to privacy in electronic mail systems.

Users of district E-mail systems are responsible for their appropriate use. All illegal and improper uses of the electronic mail system, including but not limited to pornography, obscenity, harassment, solicitation, gambling and violating copyright or intellectual property rights are prohibited. Use of the electronic mail system for which the district will incur an expense without expressed permission of an administrator is prohibited.

Electronic messages are not for private or confidential matters. Because there is no guarantee of privacy or confidentiality, other avenues of communication should be used for such matters. Except for directory information, student records will not be transmitted by electronic mail. If the sender of an electronic mail message does not intend for the mail to be forwarded, the sender should clearly mark the message "Do Not Forward".

To keep district electronic mail systems secure, users may not leave the terminal "signed on" when unattended and may not leave passwords in an obvious place near the terminal or share passwords with anyone except the electronic mail system administrator. The district reserves the right to bypass individual passwords at any time and to monitor the use of such systems by employees.

The district retains the right to review, store and disclose all information sent over the district electronic mail systems for any legally permissible reason, including but not limited to determining whether the information is a public record, whether it contains information discoverable in litigation and to access district information in the employee's absence.

Except as provided herein, district employees are prohibited from accessing another employee's electronic mail without the expressed consent of the employee. All district employees should be aware that electronic mail messages can be retrieved even if deleted and that statements made in electronic mail communications can form the basis of various legal claims against the individual author or the district.

Electronic mail sent or received by the Board, the district, or the district's employees are public records subject to public disclosure or inspection. All Board and district electronic mail communications may be monitored.

District employees will be subject to disciplinary action for violation of this policy.

The Superintendent will ensure that all district employees have notice of this policy and that each district employee is given an acknowledge form to sign stating they have received and read the policy. The form will be maintained in the employee's personnel file.

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Each employee will acknowledge in writing, receiving and reading this policy. Notice is essential to defending a claim of invasion of privacy. The notice should be documented in the employee's personnel file.

(cf. 5125 - Student Records)

Legal Reference: Connecticut General Statutes

The Freedom of Information Act.

PA 98-142 An Act Requiring Notice to Employees of Electronic Monitoring by employees

Policy adopted: 7/11/05

CONNECTICUT BOARD OF EDUCATION

System of Schools

NOTICE

Pursuant to the authority of § 54-200a(c)(2), the Board of Education hereby gives notice to all its employees of the potential use of electronic monitoring in the workplace. When the board may not be able to engage in the use of electronic monitoring, it reserves the right to do so when authorized by the Board of Education or the Board of Schools in their respective districts.

Electronic monitoring, as defined by Public Act 98-142, means the collection of information on school district premises concerning employees' activities or communications, by any means other than direct observation of the employee. Electronic monitoring includes the use of a computer, telephone, wire, radio, laser, electronic or photographic or photo-optical system. The law does not apply to the collection of information (a) for security purposes in any sensitive area of the school or educational institution, which are open to the public, or (b) which is prohibited under other applicable laws.

The following specific types of electronic monitoring, and others as directed, may be used in school systems:

- A. Monitoring of e-mail and other components of District Board's computer system for compliance with policies;
- B. Video surveillance of employees parking areas for security purposes;
- C. Telephone monitoring (office, professional calls only) for quality control and performance assessment;
- D. Monitoring of electronic mail access systems for security purposes.

Monitoring will permit the district to use electronic monitoring without prior notice when the Board or the superintendent has reasonable grounds to believe employees of the school system are engaged in conduct that (1) violates the law, (2) violates the legal rights of the Board of Education or other employees, (3) creates a hostile work environment, or (4) violates Board policy or regulations.

Questions about electronic monitoring in the workplace should be directed to the Superintendent or directly to members of the district's administrative staff.

PRESTON PUBLIC SCHOOLS

SUPERINTENDENT'S GOALS 2010-2011

1. To develop a new curriculum guide for Board approval in social studies.

Completed Progress Planned for Future
 No Action Rejected

2. To complement the implementation of the standards based student report card in K-7 by piloting a comparable system in grade 8.

Completed Progress Planned for Future
 No Action Rejected

3. To improve student performances on the CMT's (i.e., 80% at Goal/Advanced) in mathematics, reading and writing in grades three through eight.

Completed Progress Planned for Future
 No Action Rejected

4. To develop and implement Student Improvement Plans for every student who performed below Goal/Advanced in writing in 2010, grades three through eight.

Completed Progress Planned for Future
 No Action Rejected

5. To identify a standardized assessment tool to assess the performance of grades 1-2 students in mathematics and reading.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

6. To expand implementation of Response to Intervention at PVMS (mathematics) and PPMS (grade 6, mathematics; grades 7-8, mathematics and reading).

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

7. To continue to monitor the special education pre-referral process as well as staffing requirements to ensure that eligible students receive the services that they require in the most cost effective manner possible.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

8. To offer a multi-week public outreach program for members of the community, especially seniors, who are interested in learning how to navigate the internet and use e-mail.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

9. To achieve a 50% (plus) participation level by students/staff in the district's food services program and implement a point-of-sale program.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

10. To reduce our reliance on independent livery service providers for the transportation of special education services.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

11. To assist the Board of Education in finalizing its review of series 6000 and 7000 of the board's Policy Manual.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected

12. To develop the Fiscal Year 2012 operating and capital budgets.

____ Completed ____ Progress ____ Planned for Future
____ No Action ____ Rejected



Contact: Brian Armstrong
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Cell 860.334.2146
Email barmstrong@synergycentercorp.com

FOR IMMEDIATE RELEASE

Preston Board of Ed Awards Synergy, Sea Research Foundation Contract for Special Needs Children

[Preston, Connecticut, August 30, 2010] The teams of Synergy Center Corporation and the educators at the Mystic Aquarium have been awarded a contract with Preston Public School to provide instruction and support services for families, students (PreK through Grade 3) and district staff during the 2010/2011 school year. The multi-faceted program offers new opportunities for social growth support in school, at home and in the community.

Brian Armstrong, President/CEO of Synergy Center Corporation and Ivy Davis, Director of Curriculum, Instruction and Special Education for the Preston School District collaborated on ways to support families and children in school and in the community in order to build on their success academically, socially and emotionally. "This unique relationship between Synergy, the Mystic Aquarium and Preston Schools brings families, schools and the community together to work toward a common goal – a successful future for young children who are challenged behaviorally and socially," said Armstrong. "The responsibility is shared on every level."

While this program is designed to strengthen communication between school and home, eligible Preston families will receive additional support with the behavioral and social challenges their children face through increased programming in school and the community. Under this new program, Synergy's certified professionals provide families in-home support and monthly parent training workshops. Pre-selected students will attend monthly social skills lessons and science activities at the Mystic Aquarium lead by Synergy and the Mystic Aquarium education staff. Lessons will be held both at Preston schools and the Mystic Aquarium.

Synergy Center Corporation was formed in 2009 by Brian Armstrong and Kate O'Boyle to help individuals with disabilities and weakened health conditions make quality connections with themselves, their community and their world. With more than 30 years combined experience in special education, general education and guidance, Armstrong and O'Boyle are dedicated to helping people of all ages receive respite and relief in the form of play, relaxation, learning and interacting in a safe, healthy environment. Synergy has partnered with the Sea Research Foundation at the Mystic Aquarium to provide innovative social skills programs for disabled and non-disabled children who are challenged by social deficits. To find out more about other programs and services provided by Synergy, visit connectwithsynergy.com or call (860)701-0355.

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PRESTON PUBLIC SCHOOLS
325 Shetucket Turnpike
Preston, CT 06365

Ivy K. Davis
Director of Curriculum, Instruction and
Special Education

(860) 889-6098
Fax (860) 889-8685
davis@prestonschools.org

September 10, 2010

Individually sent

Re: Synergy Center Collaboration with Preston Public Schools

Dear Mr. and Mrs. :

I am pleased to announce our collaboration with Synergy Center and Mystic Aquarium for the 2010-2011 school year. Your family may already be familiar with Synergy Center and Brian Armstrong, President/CEO. Synergy has partnered with the Sea Research Foundation at the Mystic Aquarium to provide innovative social skills programs for disabled and non-disabled children who are challenged by social deficits. The collaboration with Preston Public Schools will offer students with communication disorders opportunities to engage in social interactions in novel environments while participating in curriculum-based activities. Additionally, Brian Armstrong will be working with families of students in our ABA program to strengthen communication between home and school and to conduct forums for parents on how to manage social and behavioral challenges at home.

The collaboration with Sea Research Foundation provides Preston students five visits to the Mystic Aquarium across the school year to participate in curriculum-based activities that will have been selected by classroom teachers in advance. A small group of selected ABA students will visit the Aquarium one week ahead of their classmates in order to participate in pre-teaching activities and become familiar with what will occur and how they will interact with other students. On the following week, these students will accompany one grade-level classroom (preschool or 3rd grade classroom) to engage in the activities as planned. This type of consistent preparation addresses several programming goals for our ABA students: successful social interactions are fostered and supported while participation in varied activities in a novel environment are facilitated as is participation in curriculum-based activities. The schedule of visits is as follows; each visit will take place from 9:00 am to 12:00 noon:

Date	Grade Level	Group Composition
October 20	3 rd grade	Small group
October 26	3 rd grade	Classroom TBD
November 10	3 rd grade	Small group
November 17	3 rd grade	Classroom TBD
January 19	Preschool	Small group
January 26	Preschool	Classroom TBD

March 9	Preschool	Small group
March 16	Preschool	Classroom TBD
May 18	3 rd grade	Small group
May 25	3 rd grade	Classroom TBD

You will receive notification and permission slips for each visit; selected ABA students will participate in all small group and classroom visits.

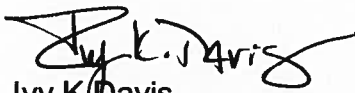
The second component of our collaboration with Synergy Center involves home-school communication and parent support. To facilitate behavioral programs between school and home and to provide parents with a resource to address home-based issues, Brian Armstrong will visit each family 1 time/month at a mutually-convenient time. The purpose of these visits is to allow families the opportunity to discuss difficulties frequently experienced at home, i.e., difficult transitions, repetitive behaviors and development of adaptive skills. Brian will then join monthly family meetings to bridge home- and school-based issues. Within the next few weeks, Brian will contact each family to set up a meeting schedule. In addition, Brian will conduct two parent support sessions during the school year which will serve in lieu of family meetings during those months. The dates and times of these support sessions are as follows:

November 17th from 1:00 – 3:00 pm and
March 30th from 9:00 – 11:00 am.

I sincerely hope you will be able to attend both sessions. Family meetings have been scheduled for October, December, January, February, April and May to be followed by Annual Reviews. You will be notified of the family meeting dates/times by your child's case manager.

The opportunities afforded by collaborating with Synergy Center and Mystic Aquarium are significant for individual students and our program development. I hope you find these program enhancements to be as exciting and beneficial as does the staff who regularly work and engage with your child. We all look forward to a year of great possibilities and growth.

Very truly yours,



Ivy K. Davis
Director of Curriculum, Instruction
& Special Education

CC: Mr. Brian Armstrong, Synergy Center
Dr. John J. Welch, Superintendent
Dr. Kathryn Walsh, PVMS Principal

PRESTON BOARD OF EDUCATION
325 Shetucket Turnpike
Preston, Connecticut 06365

BOARD OF EDUCATION MEETING DATES
Calendar Year 2010

<u>Month</u>	<u>Date</u>	<u>Day</u>	<u>Type of Meeting</u>
January	11	M	Regular Meeting
February	08	M	Regular Meeting
March	08	M	Regular Meeting
April	12	M	Regular Meeting
May	10	M	Regular Meeting
June	14	M	Regular Meeting
July	12	M	Regular Meeting
August	09	M	Regular Meeting
September	13	M	Regular Meeting
September	27	M	Additional Meeting
October	18	M	Regular Meeting
October	25	M	Additional Meeting
November	08	M	Regular Meeting
November	22	M	Additional Meeting

December	13	M	Regular Meeting
December	27	M	Additional Meeting

All meetings (unless otherwise noted) start at **7:00** p.m. in Preston Veterans' Memorial School Library located at 325 Route 165/Shetucket Tpke.

Approved
Preston Board of Education

Chairperson

TOWN OF PRESTON and PRESTON BOARD OF EDUCATION
Preston, Connecticut
Job Description

POSITION: DIRECTOR OF FINANCE AND SCHOOL BUSINESS OPERATIONS

QUALIFICATIONS:

1. Bachelor's Degree in accounting, finance, business or public administration; Master's Degree, CPFO or CPA desirable.
2. Minimum of ten years of progressively responsible financial, town, school and/or business management experience; including four years of supervisory experience.
3. CT Certification as a Business Manager (085).
4. Such alternatives to the above qualifications as the Board of Selectmen and Board of Education may find appropriate and acceptable.

GENERAL DESCRIPTION: This position addresses the administration of all town finance (Town of Preston) and school business operation related functions (Preston Board of Education).

Specifically, the Director of Finance and School Business Operations is responsible for all aspects of the Town of Preston and the Preston Board of Education's fiscal affairs including the establishment and maintenance of all internal accounting procedures and operational controls, financial planning and reporting, budgeting, capital improvement plan strategy, debt management, management information systems, internal auditing, risk management, collective bargaining (advisory capacity), cash management and grant administration.

The Director of Finance and School Business Operations provides fiscal consultation to all town departments, commissions and boards. (Duties may expand and otherwise be revised as position demands change).

SUPERVISES: The Director of Finance and School Business Operations supervises employees of the Preston Board of Education responsible for accounts payable, purchasing, payroll, student transportation, facilities technology, and food services. In addition, he/she supervises employees of the Town of Preston that are responsible for the accounting and recording of all transactions related to accounts payable, payroll, purchasing, accounts receivable, cash receipts and the general ledger.

RESPONSIBILITIES:

Establish and Maintain all Internal Accounting Procedures and Operational Controls: Evaluates and ensures that effective comprehensive controls exist to safeguard the assets of the Town of Preston and Board of Education from loss due to unauthorized use or disposition. Oversees purchasing system for compliance with established procedures. Reviews and counter signs purchase orders. Works closely with the external auditors to address any concerns relating to the overall internal and operational control environment which result from their review. Implements recommendations as deemed necessary. Coordinates annual fixed asset inventories and maintains detailed supporting records.

Financial Planning: Monitor department spending in conjunction with appropriated budget levels. Manage financial operations to improve cost control by each department and recommend new cost containment procedures. Review and monitor financial and cash forecasts in conjunction with anticipated operational needs and investment strategies.

Financial Reporting: Supervises staff to ensure accounting records are maintained in sufficient detail to produce financial and statistical data for management and external report (including grant program) purposes. Present monthly to supervisors a current overview of the Town of Preston and the Board of Education including but not limited to: accurate monthly financial statements, comparisons of department budget and actual results with full year department forecasts including explanations for any significant variances from appropriated amounts, capital improvement plan status, cash management report with full year cash and interest income forecast (in conjunction with the Town Treasurer).

Budgeting: Participate in the preparation of annual budgets with departments and commission heads by providing various analytical assistance including cost/benefit analyses for significant funding requests. Present suggestions for interdepartmental cost sharing when noted. Compile budgets and other related statistical and technical information requested for presentation to Board of Selectmen, Board of Finance and Board of Education. Monitor department budgets throughout the year for compliances with underlying assumptions that appropriations were based.

Capital Improvement Plan (CIP) Strategy: As an advisor to the Board of Selectmen, Board of Education and CIP committee, establish a financially responsible CIP strategy that recommends funding alternatives, project timing, and spending levels based on the Town of Preston's overall financial condition and the general economic climate. Monitor project status and report results on a monthly basis.

Debt Management: Serve as main contact for all external financial matters and liaison between the Town of Preston and its investment advisors. Coordinate with the Town Treasurer the short and long term borrowing needs of the Town of Preston and develop overall borrowing strategy. With the Town Treasurer develop and prepare all necessary information for bonding purposes. Serve as financial advisor to the Town of Preston's bonding committee providing debt redemption schedules, future spending projections and other financial information as requested.

Management Information Systems: Administer the management information systems for the Town of Preston and the Board of Education, establishing uniform hardware and software use wherever possible. Assist departments as needed in the updating of technological methods. Initiate and monitor contracts with external system consultants when used. Focus on overall future long term computer and system requirements for the Town of Preston and Preston Board of Education, making recommendations for upgrading systems with new technology when needed. Maintain system security.

Internal Audit: Test the integrity of the established internal controls by incorporating ongoing monitoring procedures in the processes and performing random spot checks on financial related data and various transaction processes throughout the year.

Risk Management: Oversees management of the Town of Preston and Preston Board of Education's insurance program. Maintains all appropriate records, compiles all required information. Initiates bid proposals and coordinates all necessary information requests.

Collective Bargaining: Assists and advises the Preston Board of Education in an advisory capacity on contract language, salary/wage projections, health benefits and other related issues.

Cash Management: Coordinate with the Town Treasurer the short and long term investment and borrowing strategies. Assist the Town Treasurer in the preparation of monthly cash forecasts.

Grant Administration: Responsible for the monitoring and compliance with regulations of all grants including the maintenance of all required supporting documentation. Responsible for tracking grant reimbursements and forecasting future grant receipts.

Food Service Oversight: Oversees the food service program, its maintenance, monthly inspection, its reports and supervision, conferring with interested parties and shall provide economical, satisfactory and efficient management of the lunch program. Approves Free and Reduced lunch applications. Files monthly meal claims and other required reports. Conduct periodic audits of the cafeteria accounts and cash management operation.

Attendance: Attend monthly Board of Selectman, Board of Education and Board of Finance meetings.

Knowledge, Skills and Abilities:

Thorough knowledge of the principles, practices and techniques of governmental and school finances, municipal and school budgeting, payroll and data processing.

Thorough knowledge of G.A.S.B. fund accounting, state and federal laws regarding finance, various grants, workers' compensation and unemployment compensation laws, school and municipal administration.

Thorough knowledge of laws, statutes, ordinances and regulations which govern the management and control of municipal and school funds.

Ability to analyze the operations of a variety of municipal and school departments and to identify opportunities for cost savings through efficiency of operations.

Ability to maintain financial reports and prepare specific related reports.

Considerable knowledge regarding computer systems and financial applications.

Strong oral and written communication skills.

Ability to effectively supervise the accounting, payroll, treasury and other financial functions.

Ability to deal tactfully and effectively with members of the Town government, Board of Education, various boards and commissions, subordinates, general public and outside agencies.

Ability to coordinate activities and motivate department staff and others.

REPORTS TO: First Selectman (Town)
Superintendent (BOE)

This is a twelve month position with salary and benefits as established by the Board of Selectmen and Board of Education. The position is evaluated annually by the First Selectman and the Superintendent.

MANAGEMENT LETTER

To the Board of Finance
Town of Preston, Connecticut
Preston, Connecticut

In planning and performing our audit of the financial statements of the Town of Preston, Connecticut for the year ended June 30, 2005, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. However, we noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect Town of Preston, Connecticut's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined below. However, we noted the following reportable conditions that we believe to be material weaknesses.

I. Internal Control Review- Material Weaknesses:

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

MW-96-1 - Segregation of Duties

Condition: The Town of Preston does not maintain an adequate segregation of duties for proper internal control over the financial transactions in certain areas. Proper internal control relies on the following three aspects of processing

transactions being performed by separate individuals: authorizing transactions, custody of assets, and record keeping. This weakness in internal controls could lead to funds being expended in a manner not consistent with the intentions of management. These weaknesses were noted in the following cash receipts areas:

Treasurer - The Town Treasurer handles cash receipts, prepares and makes deposits, posts cash receipt transactions, and reconciles bank statements. The Treasurer also authorizes, makes, records and reconciles all investment activities.

Tax Collector - The Tax Collector prepares and sends bills, handles tax collections, prepares and makes deposits, posts tax receipt transactions, and reconciles bank statements.

Parks and Recreation - The Program Coordinator handles cash receipts, prepares and makes deposits, and posts cash receipt transactions and reconciles the accounts.

Student Activity Funds – The same individual handles all the processing, recording and reconciling activities for these monies.

Recommendation: The Town should review the segregation of duties involved in all the cash receipts functions. The duties of the individuals involved should be analyzed and restructured as necessary to provide for a better system of checks and balances. Once a better system has been devised, it should be written, approved by the Board of Finance and distributed to the individuals involved.

II. Internal Control Review - Reportable Conditions:

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town of Preston, Connecticut's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

RC-96-1 - Accounting Policy and Procedures Manual

Condition: The Town does not have an accounting policies and procedures manual outlining reporting responsibilities and describing the steps involved in processing transactions, including usage of the Town's computer system. A written manual would improve the Town's ability to maintain continuity of operations during any absences of personnel responsible for accounting and financial administration. It would also be useful in the training of new personnel. In addition, a manual would help to document the internal control structure and would assist in identifying opportunities to enhance segregation of duties.

Recommendation: We recommend the Town develop a manual to document all accounting policies, administrative and internal control procedures and all financial reporting requirements. This will provide a basis for maintaining continuity of operations should any of the key employees of the Town be absent for any extended period.

Follow Up Required of Town of Preston, Connecticut on This Management Letter

Management is required to prepare and submit a corrective action plan to the State of Connecticut Office of Policy and Management to address any of the following if they are present:

Material Weaknesses in Internal Control
Reportable Conditions in Internal Control

Material Non-compliance
Questioned Costs

Other matters noted, if any, do not need to be addressed. The Town of Preston, Connecticut's corrective action plan should include:

- An identification of each finding as reported above
- Comments on findings and recommendations
- Actions taken or planned (or an explanation why corrective action is unnecessary)
- Status of Corrective Actions on prior findings

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of Board of Finance, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

Marien + Company

October 21, 2005

MANAGEMENT LETTER

To the Board of Finance
Town of Preston, Connecticut
Preston, Connecticut

In planning and performing our audit of the financial statements of the Town of Preston, Connecticut for the year ended June 30, 2006, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. However, we noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect Town of Preston, Connecticut's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined below. However, we noted the following reportable conditions that we believe to be material weaknesses.

I. Internal Control Review- Material Weaknesses:

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

MW-96-1 - Segregation of Duties

Condition: The Town of Preston does not maintain an adequate segregation of duties for proper internal control over the financial transactions in certain areas. Proper internal control relies on the following three aspects of processing transactions being performed by separate individuals: authorizing transactions, custody of assets, and record keeping. This weakness in internal controls could lead to funds being expended in a manner not consistent with the intentions of management. These weaknesses were noted in the following cash receipts areas:

Treasurer - The Town Treasurer handles cash receipts, prepares and makes deposits, posts cash receipt transactions, and reconciles bank statements. The Treasurer also authorizes, makes, records and reconciles all investment activities.

Tax Collector - The Tax Collector prepares and sends bills, handles tax collections, prepares and makes deposits, posts tax receipt transactions, and reconciles bank statements.

Parks and Recreation - The Program Coordinator handles cash receipts, prepares and makes deposits, and posts cash receipt transactions and reconciles the accounts.

Student Activity Funds - The same individual handles all the processing, recording and reconciling activities for these monies.

Recommendation: The Town should review the segregation of duties involved in all the cash receipts functions. The duties of the individuals involved should be analyzed and restructured as necessary to provide for a better system of checks and balances. Once a better system has been devised, it should be written, approved by the Board of Finance and distributed to the individuals involved.

II. Internal Control Review - Reportable Conditions:

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town of Preston, Connecticut's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

RC-96-1 - Accounting Policy and Procedures Manual

Condition: The Town does not have an accounting policies and procedures manual outlining reporting responsibilities and describing the steps involved in processing transactions, including usage of the Town's computer system. A written manual would improve the Town's ability to maintain continuity of operations during any absences of personnel responsible for accounting and financial administration. It would also be useful in the training of new personnel. In addition, a manual would help to document the internal control structure and would assist in identifying opportunities to enhance segregation of duties.

Recommendation: We recommend the Town develop a manual to document all accounting policies, administrative and internal control procedures and all financial reporting requirements. This will provide a basis for maintaining continuity of operations should any of the key employees of the Town be absent for any extended period.

Follow Up Required of Town of Preston, Connecticut on This Management Letter

Management is required to prepare and submit a corrective action plan to the State of Connecticut Office of Policy and Management to address any of the following if they are present:

Material Weaknesses in Internal Control
Reportable Conditions in Internal Control

Material Non-compliance
Questioned Costs

Other matters noted, if any, do not need to be addressed. The Town of Preston, Connecticut's corrective action plan should include:

- An identification of each finding as reported above
- Comments on findings and recommendations
- Actions taken or planned (or an explanation why corrective action is unnecessary)
- Status of Corrective Actions on prior findings

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of Board of Finance, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

Marien + Company

October 23, 2006

MANAGEMENT LETTER

To the Board of Finance
Town of Preston, Connecticut
Preston, Connecticut

In planning and performing our audit of the financial statements of the Town of Preston, Connecticut as of and for the year ended June 30, 2007 in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Preston, Connecticut's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Preston, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of their internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

I. Internal Control Review - Significant Deficiencies:

A **control deficiency** exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A **significant deficiency** is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with Generally Accepted Accounting Principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control:

SD-07-1 – Internal Control over Financial Reporting

Condition: The Town of Preston, Connecticut presents financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The Town of Preston, Connecticut does not collectively possess the resources, skills and knowledge to prepare their own financial statements including footnote disclosures in accordance with GAAP.

Recommendation: The Town of Preston, Connecticut should consider increasing the continuing education for financial personnel or reviewing the qualifications of others in management (i.e. Board Members, etc.) to see if there is someone who can prepare or take responsibility for the financial statements.

Management's Response: The Town of Preston, Connecticut will look into possible training opportunities for their staff to prepare the financial report.

SD-07-2 – Controls over Nonroutine and Nonsystematic Transactions

Condition: On occasion, the Town of Preston, Connecticut must make adjusting journal entries to add, delete, correct, adjust or reclassify transactions. These adjusting journal entries are generally prepared and posted by the same individual. There are no review, authorization and documentation procedures required for an adjusting journal entry.

Recommendation: We recommend that the review of internal control procedures include the adjusting journal entry process.

Management's Response: The Town of Preston, Connecticut will review this as part of preparing a comprehensive accounting policies and procedures manual.

II. Internal Control Review – Material Weaknesses:

A **material weakness** is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe that the following deficiencies constitute material weaknesses.

MW-07-1 – Documentation of the Components of Internal Control

Condition: The Town of Preston, Connecticut has numerous internal controls in place over significant processes and accounts. Not all of these controls are formally documented. It is possible for controls to change over time or not be completely understood by the individuals involved in the processes.

Recommendation: We recommend that the Town of Preston, Connecticut make a listing of its significant processes and accounts. Controls in each area should be documented in a procedures manual. Each of the procedures should be reviewed to determine if controls are adequate.

Management's Response: The Town of Preston, Connecticut has a number of accounting policies in place already. These will be reviewed and incorporated into a manual. The Town of Preston, Connecticut will determine the significant processes for all income and expense transactions and make sure each is addressed in the manual. The manual will be reviewed and distributed to all individuals involved.

MW-07-2 – Controls over the Period-End Financial Reporting Process

Condition: The audit identified material adjustments to the Town of Preston, Connecticut's internally prepared financial reporting. Although these have been subsequently corrected by management, the internal reports presented and used for management decisions were materially misstated.

Recommendation: We recommend that the management of the Town of Preston, Connecticut review the adjustments that have been proposed by the auditor. This should be a good indication of where controls need to be improved. Additionally, the Town of Preston, Connecticut should consider developing specific preparation and review procedures, required documentation and checklists to review their internally prepared financial reports prior to their release.

Management's Response: The Town of Preston, Connecticut will include internal controls and checklists over financial reporting to their accounting manual. In addition, the Town of Preston, Connecticut will review additional training opportunities for the accounting personnel to help them understand why the material adjustments were made to the internally prepared financial statements.

MW-96-1 - Segregation of Duties

Condition: The Town of Preston does not maintain an adequate segregation of duties for proper internal control over the financial transactions in certain areas. Proper internal control relies on the following three aspects of processing transactions being performed by separate individuals: authorizing transactions, custody of assets, and record keeping. This weakness in internal controls could lead to funds being expended in a manner not consistent with the intentions of management. These weaknesses were noted in the following cash receipts areas:

Treasurer - The Town Treasurer handles cash receipts, prepares and makes deposits, posts cash receipt transactions, and reconciles bank statements. The Treasurer also authorizes, makes, records and reconciles all investment activities

Tax Collector - The Tax Collector or her assistants prepare and send bills, handle tax collections, prepare and make deposits, post tax receipt transactions, and reconcile bank statements. In addition, the tax levies are not reconciled by Town personnel to the Grand Rate Book.

Parks and Recreation - The Program Coordinator handles cash receipts, prepares and makes deposits, and posts cash receipt transactions and reconciles the accounts.

Recommendation: The Town should review the segregation of duties involved in all the cash receipts functions. The duties of the individuals involved should be analyzed and restructured as necessary to provide for a better system of checks and balances. Once a better system has been devised, it should be written, approved by the Board of Finance and distributed to the individuals involved.

Follow Up Required of the Town of Preston, Connecticut on this Management Letter

Management is required to prepare and submit a corrective action plan to the State of Connecticut Office of Policy and Management to address any of the following if they are present:

Significant Deficiencies in Internal Control
Material Weaknesses in Internal Control

Material Non-compliance
Questioned Costs

Other matters noted, if any, do not need to be addressed. The Town of Preston, Connecticut's corrective action plan should include:

An identification of each finding as reported above
Comments on findings and recommendations
Actions taken or planned (or an explanation why corrective action is unnecessary)
Status of Corrective Actions on prior findings

Our consideration of internal control would not necessarily disclose all matters in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of Board of Finance, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

Maier + Company

Marien + Company LLC

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Norwich, Connecticut 06360

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Fax: 860.886.0280

www.MarienCPAs.com

CERTIFIED PUBLIC ACCOUNTANTS + ADVISORS

MANAGEMENT LETTER

To the Board of Finance
Town of Preston, Connecticut
Preston, Connecticut

In planning and performing our audit of the financial statements of the Town of Preston, Connecticut as of and for the year ended June 30, 2008 in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Preston, Connecticut's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Preston, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of their internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

I. Internal Control Review - Significant Deficiencies:

A **control deficiency** exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A **significant deficiency** is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with Generally Accepted Accounting Principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control:

SD-07-1 – Internal Control over Financial Reporting

Condition: The Town of Preston, Connecticut presents financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The Town of Preston, Connecticut does not collectively possess the resources, skills and knowledge to prepare their own financial statements including footnote disclosures in accordance with GAAP.

Recommendation: The Town of Preston, Connecticut should consider increasing the continuing education for financial personnel or reviewing the qualifications of others in management (i.e. Board Members, etc.) to see if there is someone who can prepare or take responsibility for the financial statements.

Management's Response: The Town will continue to solicit accounting expertise from sources other than Town personnel to complete financial statements.

SD-07-2 – Controls over Nonroutine and Nonsystematic Transactions

Condition: On occasion, the Town of Preston, Connecticut must make adjusting journal entries to add, delete, correct, adjust or reclassify transactions. These adjusting journal entries are generally prepared and posted by the same individual. There are no review, authorization and documentation procedures required for an adjusting journal entry.

Recommendation: We recommend that the review of internal control procedures include the adjusting journal entry process.

Management's Response: This weakness will be addressed in the Town's Accounting Policy and Procedures Manual.

II. Internal Control Review – Material Weaknesses:

A **material weakness** is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe that the following deficiencies constitute material weaknesses.

MW-96-1 - Segregation of Duties

Condition: The Town of Preston, Connecticut does not maintain an adequate segregation of duties for proper internal control over the financial transactions in certain areas. Proper internal control relies on the following three aspects of processing transactions being performed by separate individuals: authorizing transactions, custody of assets, and record keeping. This weakness in internal controls could lead to funds being expended in a manner not consistent with the intentions of management. These weaknesses were noted in the following cash receipts areas:

Treasurer - The Town Treasurer handles cash receipts, prepares and makes deposits, posts cash receipt transactions, and reconciles bank statements. The Treasurer also authorizes, makes, records and reconciles all investment activities.

Tax Collector - The Tax Collector or her assistants prepare and send bills, handle tax collections, prepare and make deposits, post tax receipt transactions, and reconcile bank statements. In addition, the tax levies are not reconciled by Town personnel to the Grand Rate Book.

Parks and Recreation - The Program Coordinator handles cash receipts, prepares and makes deposits, and posts cash receipt transactions and reconciles the accounts.

Recommendation: The Town should review the segregation of duties involved in all the cash receipts functions. The duties of the individuals involved should be analyzed and restructured as necessary to provide for a better system of checks and balances. Once a better system has been devised, it should be written, approved by the Board of Finance and distributed to the individuals involved.

Management's Response: The Tax Collector has implemented an accounting policy that addresses this issue to the best of our ability taking into consideration our limited staffing. Parks and Recreation segregates cash management duties whenever possible. The limited size of the program and the small dollar amounts involved makes total segregation of duties financially unfeasible. The Treasurer and Tax Collector work together to maintain as much segregation of cash transactions as fiscally possible. We are working on policy to further address this area of concern.

MW-07-1 – Documentation of the Components of Internal Control

Condition: The Town of Preston, Connecticut has numerous internal controls in place over significant processes and accounts. Not all of these controls are formally documented. It is possible for controls to change over time or not be completely understood by the individuals involved in the processes.

Recommendation: We recommend that the Town of Preston, Connecticut make a listing of its significant processes and accounts. Controls in each area should be documented in a procedures manual. Each of the procedures should be reviewed to determine if controls are adequate.

Management's Response: The Board of Finance has established a Policy and Procedures Sub-committee to review and implement financial policies and procedures. The adoption and implementation should be completed during fiscal year 2008-2009.

MW-08-1 – Entity Level Controls

Condition: Internal controls are a coordinated set of policies and procedures that management uses achieve their objectives and meet their fundamental responsibilities for effectiveness, efficiency, compliance and financial reporting. The literature recognizes five sections of internal control published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO Report) in Internal Control – Integrated Framework. These five interrelated components include:

- *Control Environment* – A favorable control environment exists when management is knowledgeable about controls (entity wide and specific), is committed to establishing controls and communicates its support for internal controls to all individuals involved.
- *Risk Assessment* – This involves management’s continual identification and assessment of the potential risks that might prevent management from fulfilling its responsibilities and achieving its objectives.
- *Information and Communication Systems* – These are the systems used to assure that appropriate individuals have timely and accurate information to carry out their responsibilities.
- *Control Activities* – These are management’s response to the risks identified. These are the specific policies and procedures that are put in place to alert management of undesired actions in a timely manner.
- *Monitoring* – There is a responsibility of management to follow up on the controls that have been put in place to assure that they continue to function and function properly, effectively and efficiently.

The Town of Preston, Connecticut does not have a framework established to deal with each of the interrelated entity level controls over and above the specific control policies and procedures that have been developed.

Recommendation: We recommend that as part of developing an accounting manual, the Town of Preston, Connecticut consider the entity wide controls as discussed above.

Management’s Response: The Town of Preston, Connecticut will assign this to the policy committee to work on while they are developing the other controls.

Follow Up Required of the Town of Preston, Connecticut on this Letter

Management is required to prepare and submit a corrective action plan to the State of Connecticut Office of Policy and Management to address any of the following if they are present:

- | | |
|--|-------------------------|
| Significant Deficiencies in Internal Control | Material Non-compliance |
| Material Weaknesses in Internal Control | Questioned Costs |

Other matters noted, if any, do not need to be addressed. The Town of Preston, Connecticut’s corrective action plan should include:

- An identification of each finding as reported above
- Comments on findings and recommendations
- Actions taken or planned (or an explanation why corrective action is unnecessary)
- Status of Corrective Actions on prior findings

Our consideration of internal control would not necessarily disclose all matters in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Finance, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

Maijen + Company

October 3, 2008

**Town of Preston, Connecticut
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

I. Summary of Audit Results

A. Financial Statements:

Type of auditors' report issued: Unqualified
 Internal control over financial reporting:
 • Material weakness(es) identified? Yes No
 • Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported
 Noncompliance material to the financial statements noted? Yes No

B. State Financial Assistance:

Internal control over major programs:
 • Material weakness(es) identified? Yes No
 • Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported
 Type of auditors' report issued on compliance for major programs: Unqualified
 Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? Yes No

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core-CT Number	Expenditures
Department of Education: School Readiness in Priority School Districts	11000-SDE64370-12113	\$107,000
Department of Transportation: Town Aid Road	12001-DOT57131-17036	\$100,964
Office of the State Comptroller: Payment in Lieu of Taxes – State Property	11000-OSC15910-17004	\$265,210
Mashantucket Pequot Grant	12009-OSC15910-17005	\$1,433,586

II. Findings and Questioned Costs Related to Financial Statements:

- A.** We issued reports, dated December 04, 2009, on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
- B. Compliance** - Our report on compliance indicated no reportable instances of noncompliance.
- C. Internal control** - Our report on internal control indicated the following:

**Town of Preston, Connecticut
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Material Weakness(es) – A deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Preston, Connecticut's financial statements will not be prevented, or detected and corrected in a timely basis.

MW-96-1 - Segregation of Duties

Condition: The Town of Preston does not maintain an adequate segregation of duties for proper internal control over the financial transactions in certain areas. Proper internal control relies on the following three aspects of processing transactions being performed by separate individuals: authorizing transactions, custody of assets, and record keeping. This weakness in internal controls could lead to funds being expended in a manner not consistent with the intentions of management. These weaknesses were noted in the following cash receipts areas:

Treasurer - The Town Treasurer handles cash receipts, prepares and makes deposits, posts cash receipt transactions, and reconciles bank statements. The Treasurer also authorizes, makes, records and reconciles all investment activities.

Tax Collector - The Tax Collector or her assistants prepare and send bills, handle tax collections, prepare and make deposits, post tax receipt transactions, and reconcile bank statements.

Parks and Recreation - The Program Coordinator handles cash receipts, prepares and makes deposits, and posts cash receipt transactions and reconciles the accounts.

Recommendation: The Town should review the segregation of duties involved in all the cash receipts functions. The duties of the individuals involved should be analyzed and restructured as necessary to provide for a better system of checks and balances. Once a better system has been devised, it should be written, approved by the Board of Finance and distributed to the individuals involved.

Management's Response: The Tax Collector has implemented an accounting policy that addresses this issue to the best of our ability taking into consideration our limited staffing. Parks and Recreation segregates cash management duties whenever possible. The limited size of the program and the small dollar amounts involved makes total segregation of duties financially unfeasible. The Treasurer and Tax Collector work together to maintain as much segregation of cash transactions as fiscally possible. We are working on policy to further address this area of concern.

MW-07-1 – Documentation of the Components of Internal Control over Processes

Condition: The Town of Preston, Connecticut has numerous internal controls in place over significant processes and accounts. Not all of these controls are formally documented. It is possible for controls to change over time or not be completely understood by the individuals involved in the processes.

**Town of Preston, Connecticut
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Recommendation: We recommend that the Town of Preston, Connecticut make a listing of its significant processes and accounts. Controls in each area should be documented in a procedures manual. Each of the procedures should be reviewed to determine if controls are adequate.

Management's Response: The Town of Preston, Connecticut has a number of accounting policies in place already. These will be reviewed and incorporated into a manual. The Town of Preston, Connecticut will determine the significant processes for all income and expense transactions and make sure each is addressed in the manual. The manual will be reviewed and distributed to all individuals involved.

MW-07-2 – Controls over the Period-End Financial Reporting Process

Condition: The audit identified material adjustments to the Town of Preston, Connecticut's internally prepared financial reporting. Although these have been subsequently corrected by management, the internal reports presented and used for management decisions were materially misstated.

Recommendation: We recommend that the management of the Town of Preston, Connecticut review the adjustments that have been proposed by the auditor. This should be a good indication of where controls need to be improved. Additionally, the Town of Preston, Connecticut should consider developing specific preparation and review procedures, required documentation and checklists to review their internally prepared financial reports prior to their release.

Management's Response: The Town of Preston, Connecticut will include internal controls and checklists over financial reporting to their accounting manual. In addition, the Town of Preston, Connecticut will review additional training opportunities for the accounting personnel to help them understand why the material adjustments were made to the internally prepared financial statements.

MW-08-1 – Entity Level Controls

Condition: Internal controls are a coordinated set of policies and procedures that management uses to achieve their objectives and meet their fundamental responsibilities for effectiveness, efficiency, compliance and financial reporting. The literature recognizes five sections of internal control published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO Report) in Internal Control – Integrated Framework. These five interrelated components include:

- *Control Environment* – A favorable control environment exists when management is knowledgeable about controls (entity wide and specific), is committed to establishing controls and communicates its support for internal controls to all individuals involved.

**Town of Preston, Connecticut
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

- *Risk Assessment* – This involves management’s continual identification and assessment of the potential risks that might prevent management from fulfilling its responsibilities and achieving its objectives.
- *Information and Communication Systems* – These are the systems used to assure that appropriate individuals have timely and accurate information to carry out their responsibilities.
- *Control Activities* – These are management’s response to the risks identified. These are the specific policies and procedures that are put in place to alert management of undesired actions in a timely manner.
- *Monitoring* – There is a responsibility of management to follow up on the controls that have been put in place to assure that they continue to function and function properly, effectively and efficiently.

The Town of Preston, Connecticut does not have a framework established to deal with each of the interrelated entity level controls over and above the specific control policies and procedures that have been developed.

Recommendation: We recommend that as part of developing an accounting manual, the Town of Preston, Connecticut consider the entity wide controls as discussed above.

Management’s Response: The Town of Preston, Connecticut will assign a committee to work on developing the necessary entity wide controls.

Significant Deficiency(ies) – A deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SD-07-1 – Internal Control over Financial Reporting

Condition: The Town of Preston, Connecticut presents financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The Town of Preston, Connecticut does not collectively possess the resources, skills and knowledge to prepare their own financial statements including footnote disclosures in accordance with GAAP.

Recommendation: The Town of Preston, Connecticut should consider increasing the continuing education for financial personnel or reviewing the qualifications of others in management (i.e. Board Members, etc.) to see if there is someone who can prepare or take responsibility for the financial statements.

Management’s Response: The Town of Preston, Connecticut will look into possible training opportunities for their staff to prepare the financial report.

**Town of Preston, Connecticut
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

SD-07-2 – Controls over Nonroutine and Nonsystematic Transactions

Condition: On occasion, the Town of Preston, Connecticut must make adjusting journal entries to add, delete, correct, adjust or reclassify transactions. These adjusting journal entries are generally prepared and posted by the same individual. There are no review, authorization and documentation procedures required for an adjusting journal entry.

Recommendation: We recommend that the review of internal control procedures include the adjusting journal entry process.

Management's Response: The Town of Preston, Connecticut will review this as part of preparing a comprehensive accounting policies and procedures manual.

III. Findings And Questioned Costs Related to State Financial Assistance

No findings or questioned cost are reported relating to State financial assistance programs.

**Town of Preston
Director of Finance
Job Description**

General Description:

This is a highly responsible position involving the operation and administration of all finance related functions for the Town of Preston and the Preston Board of Education.

The position is responsible for all aspects of the Town of Preston and the Preston Board of Education's fiscal affairs and includes: the establishment and maintenance of all internal accounting procedures and operational controls, financial planning, financial reporting, budgeting, capital improvement plan strategy, debt management, management information systems, internal auditing, risk management, collective bargaining (advisory capacity), cash management and grant administration. This position provides fiscal consultation to all town departments, commissions and boards. Duties may expand and otherwise be revised as position demands change.

Supervision Received:

This position receives general supervision from the Board of Finance and works under the direct supervision of the First Selectman and the Superintendent of Schools.

Supervision Exercised:

This position supervises employees of the Town of Preston and the Preston Board of Education that are responsible for the accounting and recording of all transactions related to accounts payable, payroll, purchasing, accounts receivable, cash receipts and the general ledger.

Examples of Responsibilities:

Establish and maintain all internal accounting procedures and operational controls: Evaluates and ensures that effective comprehensive controls exist to safeguard the assets of the Town of Preston and Board of Education from loss due to unauthorized use or disposition. Oversees purchasing system for compliance with established procedures. Reviews and counter signs purchase orders. Works closely with the external auditors to address any concerns relating to the overall internal and operational control environment, which result from their review. Implements recommendations as deemed necessary. Coordinates annual fixed asset inventories and maintains detailed supporting records.

Financial planning: Monitor department spending in conjunction with appropriated budget levels. Manage financial operations to improve cost control by each department and recommend new cost containment procedures. Review and monitor financial and cash forecasts in conjunction with anticipated operational needs and investment strategies.

Financial reporting: Supervises staff to ensure accounting records are maintained in sufficient detail to produce financial and statistical data for management and external report (including grant program) purposes. Present monthly to supervisors a current financial overview of the Town of Preston and the Board of Education including but not limited to: accurate monthly financial statements, comparisons of department budget and actual results with full year department forecasts including explanations for any significant variances from appropriated amounts, capital improvement plan status, cash management report with full year cash and interest income forecast (in conjunction with the Town Treasurer).

Budgeting: Participate in the preparation of annual budgets with departments and commission heads (including the Board of Education) by providing various analytical assistance including cost/benefit analyses for significant funding requests. Present suggestions for interdepartmental cost sharing when noted. Compile budgets and other related statistical and technical information requested for presentation to Board of Selectmen, Board of Finance and Board of Education. Monitor department budgets throughout the year for compliances with underlying assumptions that appropriations were based.

Capital improvement plan (CIP) strategy: As an advisor to the Board of Selectmen, Board of Education and CIP committee, establish a financially responsible CIP strategy that recommends funding alternatives, project timing, and spending levels based on the Town of Preston's overall financial condition and the general economic climate. Monitor project status and report results on a monthly basis.

Debt management: Serve as main contact for all external financial matters and liaison between the Town of Preston and its investment advisors. Coordinate with the Town Treasurer the short and long term borrowing needs of the Town of Preston and develop overall borrowing strategy. With the Town Treasurer develop and prepare all necessary information for bonding purposes. Serve as financial advisor to the Town of Preston's bonding committee providing debt redemption schedules, future spending projections and other financial information as requested.

Management information systems: Administer the management information systems for the Town of Preston and the Preston Board of Education, establishing uniform hardware and software use wherever possible. Assist departments as needed in the updating of technological methods. Initiate and monitor contracts with external system consultants when used. Focus on overall future long term computer and system requirements for the Town of Preston and Preston Board of Education, making recommendations for upgrading systems with new technology when needed. Maintain system security.

Internal auditing: Test the integrity of the established internal controls by incorporating ongoing monitoring procedures in the processes and performing random spot checks on financial related data and various transaction processes throughout the year.

Risk management: Oversees management of the Town of Preston and Preston Board of Education's insurance program. Maintains all appropriate records, compiles all required information. Initiates bid proposals and coordinates all necessary information requests.

Collective bargaining: Assists and advises the Preston Board of Education in an advisory capacity on financial related issues.

Cash management: Coordinate with the Town Treasurer the short and long term investment and borrowing strategies. Assist the Town Treasurer in the preparation of monthly cash forecasts.

Grant administration: Responsible for the monitoring and compliance with regulations of all grants including the maintenance of all required supporting documentation. Responsible for tracking grant reimbursements and forecasting future grant receipts.

Attendance: Attend all Board of Finance meetings and attends Board of Selectman and Board of Education meetings as needed and/or as requested.

Knowledge, Skills & Abilities:

Thorough knowledge of the principles, practices and techniques of governmental and school finances, municipal and school budgeting, payroll and data processing.

Thorough knowledge of G.A.S.B. fund accounting and encumbrance accounting, state and federal laws regarding finance, various grants, workers' compensation and unemployment compensation laws, school and municipal administration.

Thorough knowledge of laws, statutes, ordinances and regulations that govern the management and control of municipal and school funds.

Ability to analyze the operations of a variety of municipal and school departments and to identify opportunities for cost savings through efficiency of operations.

Ability to maintain financial reports and prepare specific related reports.

Considerable knowledge and ability of financial computer systems and applications.

Strong oral and written communication skills.

Ability to effectively supervise the accounting, payroll, treasury and other financial functions.

Ability to deal tactfully and effectively with members of the Town government, Board of Education, various boards and commissions, subordinates, general public and outside agencies.

Ability to coordinate activities and motivate department staff and others.

Qualifications (minimum):

Minimum a bachelor's degree in accounting, finance, business or public administration, plus at least ten years of progressively responsible financial, town, school or business management experience with a least four years in a supervisory capacity and have a current CT School Business Administrator (085) certificate. Masters degree, CPFO or CPA desirable.

Preston Board of Education
Policies, Regulations, and Bylaws

3160

Business and Non-Instructional Operations

Transfer of Funds between Categories

The Board of Education may transfer any unexpended or unencumbered portion of any appropriation for school purposes to any other item, but expenditures shall not exceed the appropriation made by the fiscal authority combined with such money as may be received from other sources for school purposes.

The Superintendent shall not exceed in encumbrances or expenditures any individual line item budgeted amount. Based on recommendations from the Superintendent, the Board may, if necessary, make adjustments in the form of transfers between line items to cover projected shortfalls from items which are projected to be under expended but may not normally transfer already encumbered funds. Line items are defined on the attached list. The line item list may be altered from time to time to suit changing circumstances.

The Board shall explicitly authorize by vote the expenditure of any amount, or series of related amounts, exceeding \$2500 prior to expenditure or encumbrance except in the area of payroll, wages and salaries, and special education costs, which the Superintendent may authorize. The Superintendent shall present to the Board such items requiring its approval.

The Superintendent is authorized to transfer funds from any line item in an amount less than \$10,000, under emergency conditions if the urgent need for the transfer prevents the Board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board, and such announcements shall be accompanied by a report from the Superintendent explaining the emergency and measures taken to obtain an emergency meeting of the Board.

Legal Reference: **Connecticut General Statutes**
 10-222 Appropriations and budget (as amended by PA 98-141).

Policy adopted:

Business and Non-Instructional Operations

Audit Sub-Committee

The Board of Education recognizes that it must be responsive to weaknesses and non-compliance issues that may be uncovered in its financial system and its internal control system following the annual audit. It also must have assurances that applicable policies and procedures are being followed by the school system's administrators. One of the principal methods for receiving this assurance is through the annual town audit.

Therefore, the Board has decided to establish an audit sub-committee. The sub-committee will be comprised of three members appointed by the Chairperson pursuant to Policy 9132.

The sub-committee will meet with the auditors prior to the beginning of each audit period to discuss major concerns of the Board relative to the audit and areas to be examined as well as to determine the auditor's main concerns. Perceived weaknesses should also be discussed at this time. The sub-committee will also meet with the auditors at the conclusion of the audit to determine its effectiveness, system problems and areas where better coordination and cooperation could improve effectiveness. The sub-committee may also meet with the auditors on other occasions, if deemed necessary.

In addition to improving communication between the auditors and the Board, the sub-committee should through discussions with other Board members and the Superintendent, seek out areas of potential concern. The committee would then propose questions for the town auditors which could lead to alleviation of these concerns.

Policy adopted:

Preston Board of Education
Policies, Regulations, and Bylaws

3161

Business and Non-Instructional Operations

Audit Sub-Committee

The Board of Education acknowledges that one of the principal ways it receives assurances regarding the integrity of its financial management system is through the annual town audit. Toward that end, it shall be the board's policy to invite the town's auditor to a regularly scheduled meeting of the Preston Board of Education to present his/her findings and recommendations relative to the annual town audit.

In the event that the auditor issues a management letter noting exceptions or non-compliance issues to generally accepted accounting procedures or law relative to the management of the board's budget, it shall be incumbent upon the Chairperson pursuant to Policy 9132 to appoint a three member Ad Hoc Committee to address any said deficiencies in conjunction with the Director of Finance and School Business Operations (and other staff as appropriate), and report back to the board as soon as practicable.

Policy adopted:

Preston Board of Education

Policies, Regulations, and Bylaws

4118.11(a)

4218.11(a)

Personnel — Certified and Non-Certified

Nondiscrimination

The Preston Board of Education is an equal opportunity employer. The board does not discriminate on the basis of race, color, religious creed, age, marital status, national origin, ancestry, sex, sexual orientation, past or present history of mental disorder, mental retardation, learning disability, physical disability (including blindness), or other disability (except in the case of a bona fide occupational qualification or need) among applicants for employment, provided that the individual can perform the essential functions of the job with or without reasonable accommodations.

Equal Education Opportunity

Pursuant to the IDEA, Americans With Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973, no otherwise qualified individual with handicaps shall, solely by reason of such handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program of the Board of Education.

Every student has the right to participate fully in classroom instruction and extracurricular activities which shall not be abridged or impaired because of age, sex, sexual orientation, race, religion, national origin, pregnancy, parenthood, marriage, or for any reason not related to his/her individual capabilities.

The Superintendent of Schools or designated Civil Rights Coordinator shall monitor compliance with this policy. Further compliance with policy is a responsibility of all district administrators in accordance with the procedures set forth in attached regulations.

Students shall not be discriminated against, including but not limited to, in:

- A. Admission
- B. Use of school facilities
- C. Vocational education
- D. Equal Education Opportunity
- E. Competitive athletics
- F. Student rules, regulations and benefits
- G. Financial assistance
- H. School sponsored extracurricular activities
- I. Course enrollments
- J. Counseling and guidance
- K. Physical education
- L. Graduation requirements
- M. Treatment of married and/or pregnant students

Preston Board of Education

Policies, Regulations, and Bylaws

4118.11(b)
4218.11(b)

Personnel — Certified and Non-Certified

Equal Education Opportunity (Continued)

- N. Health services
- O. Other aid, benefits, or services

Employees/applicants shall not be discriminated against, including but not limited to, in:

- P. Hiring and promotion
- Q. Compensation
- R. Job assignments
- S. Leaves of absence
- T. Fringe benefits
- U. Labor organization
- V. Contracts or professional agreements

Sexual harassment has been established as a form of sexual discrimination and is defined as follows: "Any unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, when (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment or participation in an educational function (2) submission or rejection of such conduct by an individual is used as the basis for employment or educational decisions affecting the individual or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile or offensive working environment."

Examples of specific behaviors (that are unwanted and sexual in nature) that could constitute sexual harassment include, but are not limited to:

- A. Attempted rape/rape
- B. Inappropriate touching
- C. Sexual name calling Sexual rumors
- D. Display of unwanted affections
- E. Overly personal conversation
- F. Corner/blocking
- G. Harassing telephone calls
- H. Inappropriate gestures
- I. Leers
- J. Sexually explicit jokes/cartoons/pictures
- K. Sexually explicit comments

If an employee believes that he or she has been discriminated against in regard to either of the preceding policies, a grievance may be filed charging that the employee's personal rights have been denied or violated.

Preston Board of Education
Policies, Regulations, and Bylaws

4118.11(c)
4218.11(c)

Personnel — Certified and Non-Certified

Employees wishing to discuss these regulations or rights under this policy, or wish to discuss or file a grievance, should contact the district's Civil Rights Coordinator/s or any administrator.

Forms are available in guidance offices or from the Civil Rights Coordinator/s. Contact with the Civil Rights Coordinator/s should take place within forty (40) calendar days of the alleged occurrence.

Legal Reference: Civil Rights Act of 1964, Title VII, 42 U.S.C. 2000-e2(a).
Equal Employment Opportunity Commission Policy Guidance (N-915.035) on Current Issues of Sexual Harassment, effective 10/15/88.
Title IX of the Education Amendments of 1972, 34 CFR Section 106.
Meritor Savings Bank. FSB v. Vinson, 477 U.S. 57 (1986)
Connecticut General Statutes
46a-60 Discriminatory employment practices prohibited.
Constitution of the State of Connecticut, Article I, Section 20.

Policy adopted:

Preston Board of Education

Policies, Regulations, and Bylaws

4118.113(a)
4218.113
5145.52

Personnel — Certified and Non-Certified

Harassment

The Board strives to provide a safe, positive working and learning climate for its students and employees. Therefore, harassment, in any form, will not be tolerated in Preston Public Schools. This policy applies to all students, staff members, board members, parents, vendors, contracted individuals, volunteers, other employees and other visitors – who are on district grounds or property or on property within the jurisdiction of the district; on buses operated by or for the district; while attending or engaged in district activities; and while away from district grounds if the misconduct directly affects the good order, efficient management, and welfare of the district.

Employees, students, and others are expected to adhere to a standard of conduct that is respectful and courteous to all. The principle of freedom of expression that might otherwise protect the most offensive public speech does not protect or encompass a right to threaten the dignity and privacy of an individual. Such personally directed behavior will not be tolerated. It is contrary to academic values, debilitates its victims, compromises the offenders, and undermines the district's fundamental commitment to individual freedom and respect for all its members. Furthermore, acts of intolerance may destroy the very atmosphere in which freedom of expression is otherwise tolerated and cherished.

For purposes of this policy, harassment consists of verbal, written, graphic, or physical conduct relating to an individual's race, color, religion, sex, national origin/ethnicity, physical attributes or disability, parental or marital status, sexual orientation, or age when such conduct/harassment:

1. is sufficiently severe, persistent or pervasive that it affects an individual's ability to participate in or benefit from an educational program or activity or creates an intimidating, threatening or abusive educational environment;
2. has the purpose or effect of substantially or unreasonably interfering with an individual's academic or work performance;
3. otherwise adversely affects an individual's learning or work opportunities;
4. is made either explicitly or implicitly a term or condition of an individual's education, employment, or participation in district programs or activities; and
5. exposure to or rejection of such conduct by an individual is used as the basis for decisions affecting the individual.

Harassment as set forth above may include, but is not limited to:

- verbal, physical, or written intimidation or abuse;
- repeated remarks of a demeaning or condescending nature;
- repeated demeaning jokes, stories, or activities directed at the individual.

For purposes of this policy, sexual harassment shall consist of unwelcome sexual advances; requests for sexual favors; and other inappropriate verbal, written, graphic or physical conduct of a sexual nature when:

1. acceptance of such conduct is made, either explicitly or implicitly, a term or condition of an individual's continued employment; or participation in district programs or activities; and
2. submission to or rejection of such conduct by an individual is used as the basis for decisions affecting the individual; and
3. such conduct is sufficiently severe, persistent or pervasive that it has the purpose or effect of substantially interfering with the employee's job performance or creating an intimidating, hostile or offensive working environment.

Examples of conduct that may constitute sexual harassment include, but are not limited to sexual flirtations, advances, touching or propositions; verbal abuse of a sexual nature; graphic or suggestive comments about an individual's dress or body; sexually degrading words to describe an individual; jokes; pin-ups; calendars; objects; graffiti; vulgar statements; abusive language; innuendos; references to sexual activities; overt sexual conduct; or any conduct that has the effect of unreasonably interfering with an employees' ability to work or creates an intimidating, hostile or offensive working environment.

Each staff member shall be responsible to maintain an educational environment free from all forms of unlawful harassment. Each student shall be responsible to respect the rights of all students and to ensure an environment free from all forms of unlawful harassment.

Should harassment be alleged, it is the policy of this Board that it shall be thoroughly investigated, that there shall be no retaliation against the victim of the alleged harassment, and that the problem/concern shall be appropriately addressed.

In order to maintain a work environment that discourages and prohibits unlawful harassment, the Board designates the

- Superintendent
- Assistant Superintendent
- Business Manager
- Personnel Director
- Director of Special Education/Services

as the District's Compliance Officer.

The Compliance Officer shall publish and disseminate this policy and the complaint procedure annually to students, parents, employees, independent contractors, vendors and the public. The publication shall include the position, office address and telephone number of the District's Compliance Officer.

The District shall annually inform students, staff, parents, independent contractors and volunteers that unlawful harassment will not be tolerated with the school system.

Legal Reference: Title VII, Civil Rights Act, 42 U.S.C. 2000e, et seq.

29 CFR 1604.11, EEOC Guidelines on Sex Discrimination.

Title IX of the Educational Amendments of 1972, 20 U.S.C. 1681 Et seq.

34 CFR Section 106.8 (b), OCR Guidelines for Title IX.

Definitions, OCR Guidelines on Sexual Harassment, FED. Reg. Vol 62, #49, 29CFR Sec. 1606.8 (a) 62 Fed. Reg. 12033 (March 13, 1997) and 66 Fed. Reg. 5512(1/19/01)

Meritor Savings Bank FSB v. Vinson, 477 U.S. 57 (1986)

Faragher v. City of Boca Raton, No. 97-282 (U.S. Supreme Court, June 26, 1998)

Burlington Industries, Inc. v. Ellerth, No. 97-569, (U.S. Supreme Court, June 26, 1998)

Gebbs v. Lago Vista Indiana School District, No. 99-1866, (U.S. Supreme Court, June 26, 1998)

Davis v. Monroe County Board of Education, No. 97-843, (U.S. Supreme Court, May 24, 1999)

Connecticut General Statutes

46a-60 Discriminatory employment practices prohibited.

10-15c Discrimination in public schools prohibited. School Attendance by five-year olds. (amended by P.A. 97-247 to include Sexual orientation)

10-153 Discrimination on account of marital status.

17a-101 Protection of children from abuse.

Policy adopted: 9/12/05