
SECTION 6

MANAGEMENT

Any questions direct to the Superintendent (918) 647-7700

MANAGEMENT INDEX

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HAZARD COMMUNICATION STANDARD

Poteau Schools shall comply with the Oklahoma Hazard Communication Standard. As an employer, Poteau Schools intends to provide and maintain conditions of work which are reasonably safe and healthful for employees. The superintendent shall lead in the development of a Hazard Communication Standard Program so that each employee receives the information and training to work safely. The superintendent shall develop a program manual which describes program management and includes administrative regulations regarding the identification of hazardous substances, labeling, use, storage, transporting, fire safety, training and communications, record keeping, monitoring, and evaluation. The program shall comply with State and Federal laws that relate to hazards in the workplace and apply to schools.

Adopted: October 12, 1987

BLOOD BORNE PATHOGENS STANDARD

The Board of Education recognizes that body fluids of any person may contain infectious or contagious bacteria or viruses, and that such bacteria or viruses may be spread from one person to another by accidental or careless handling of body fluids during sanitation or custodial work or the administration of emergency first aid.

The superintendent is directed to prepare regulations establishing proper procedures for handling and disposal of body fluids in school buildings and on school equipment and material. The district will make personal protective equipment available to employees for use in handling and disposing of body fluids.

The superintendent will also direct the identification of employees who could be reasonably anticipated as the result of their job duties to face contact with blood or other potentially infectious materials. Any employees so identified will be offered Hepatitis B Vaccinations at district cost. Such vaccinations will be provided at a reasonable time and according to the latest recommendations of the U. S. Public Health Service.

School district employees who have had an exposure incident to body fluids will participate in a follow-up confidential medical evaluation documenting the circumstances of exposure, identifying, and testing the source individual if feasible, testing the exposed employee's blood if the employee consents, post-exposure prophylaxis, counseling, and evaluation of reported illnesses. Health

care

POTEAU PUBLIC SCHOOLS MANAGEMENT POLICY	<i>Health and Safety</i>
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professionals must be provided specified information to facilitate the evaluation and their written opinion on the need for Hepatitis B Vaccination following exposure. Information such as the employee's ability to receive the Hepatitis B Vaccine must be supplied to the employer. All diagnoses must remain confidential. Records will be maintained as required by the Oklahoma Department of Labor.

October 12, 1987

Revised: March 8, 1993

AMERICANS WITH DISABILITIES ACT OF 1990

The Board of Education recognizes that the *Americans with Disabilities Act of 1990 (ADA)* prohibits employers from discriminating against disabled employees or applicants. The superintendent is directed to prepare regulations ensuring the district's compliance with ADA including:

1. Development of a self-evaluation plan;
2. Examination of current practices and policies to determine whether any exclude or limit the participation of individuals with disabilities;
3. Creation of a transition plan, if needed;
4. Designation of an employee to coordinate efforts to comply with and fulfill the ADA's responsibilities;
5. Incorporation of the employees covered by ADA into the district grievance procedures.

Adopted: March 08, 1993

INTERNET SAFETY

We are using Netspective for our technology protection measure (Internet filtering software). Netspective protects against access by adults and minors to visual depictions that are obscene, child pornography, or – with respect to use of computers with Internet access by minors – harmful to minors. It may be disabled for adults engaged in bona fide research or other lawful purposes. Our District Policy includes monitoring the online activities of minors.

Our Internet Safety Policy addresses the following as required by CIPA:

- a. access by minors to inappropriate matter on the Internet and World Wide Web;
- b. the safety and security of minors when using electronic mail, chat rooms, and other forms of direct electronic communications;
- c. unauthorized access, including so-called “hacking,” and other unlawful activities by minors online;
- d. unauthorized disclosure, use, and dissemination of personal information regarding minors; and
- e. measures designed to restrict minors’ access to materials harmful to minors;
- f. educating minors about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyber bullying awareness and response.

Reviewed: August 10, 2015

PLANS FOR EMERGENCIES

The building principal shall develop plans and drills for their schools to deal with fires, natural disasters, threats or acts of violence, and civil defense. Plans shall include means for training students under staff direction to move on designated signals safely, quickly, and quietly from any location within the building to safer areas or evacuation areas outside. In the case of threats or acts of violence, the plans and drills may involve ways to communicate by code to those who need to know. Measures shall be taken to secure certain locations that may be in danger and other steps to protect people. Procedures to account for all personnel shall be included. All requirements of state and local agencies which deal with the emergencies shall be met.

Adopted: July 27, 1998

POTEAU PUBLIC SCHOOL WELLNESS POLICY

The Poteau School District recognizes the relationship between academic achievement and student health and wellness. This policy reflects the Poteau School District's Board of Education's commitment to removing health-related barriers to learning by establishing health policy, health promotion, and health education. The board values school-based activities designed to provide students with a school environment that supports and promotes wellness, healthy eating, and an active lifestyle. The board recognizes the District role as part of the larger community, to model and actively practice the promotion of family health, physical activity, and good nutrition.

Nutrition

The District will make nutritious foods available on campus during the school day to promote student and staff health. At a minimum, the District Child Nutrition Program will serve reimbursable meals that meet United States Department of Agriculture's (USDA's) requirements as well as follow principles of the Dietary Guidelines for Americans.

- The Child Nutrition Program will serve the following: food high in fiber, free of added trans-fat, low in added fats, sugar, and sodium, respectful of cultural diversity and served in appropriate portion sizes consistent with the USDA standards.
- Child Nutrition Programs are accessible to all children. Students will be encouraged to start each day with a healthy breakfast.
- Meals served through the Child Nutrition Programs will: be appealing and attractive to children of various ages and diverse backgrounds, be served in a clean, safe, and pleasant setting.

- The Child Nutrition Program will pursue partnerships with local/regional farms to facilitate a Farm-to-School program. Meals served within the federally reimbursable meal program will be designed to feature fresh fruits and vegetables from local sources to the greatest extent possible.
- Child Nutrition staff will be engaged in wellness activities and educational opportunities that support healthy eating behavior and food safety.
- Annual training is provided to Child Nutrition Staff on basic nutrition, nutrition education, safe food preparation, and nutrition standards for preparing healthy meals.
- Training and support are provided to enable Child Nutrition Staff to become full partners in providing excellent food to our students.
- Safe, unflavored, cool drinking water will be provided at no charge throughout the school day. Only low or non-fat varieties of milk will be allowed. Juice will be 100 % juice with no added caloric sweeteners.
- Students will be allowed adequate time to consume meals, at least 10 minutes for breakfast and 20 minutes for lunch from the time they are seated. Recess before lunch will be encouraged to the greatest extent possible for the purpose of reducing food waste.
- Students are provided only healthy food and beverage options for food beyond the school food services (vending machines, and food/beverages for snacks, and celebrations).
- Food, beverages, and candy will not be used to reward or punish academic performance or student behavior.

SCHOOL CAFETERIA MEALS

The following are required by law:

Per **USDA Regulations §210.10 and §220.8**, school lunches and breakfasts will meet menu-planning guidelines as required by USDA.

Per **USDA Regulations §210.10**, school lunches will provide 1/3 of the recommended dietary allowances (RDA) for calories, protein, calcium, iron, vitamin A, and vitamin C as required by USDA.

Per **USDA Regulations §210.10**, school breakfast will provide ¼ of the RDA for calories, protein, calcium, iron, vitamin A, and vitamin C as required by USDA.

Per **USDA Regulations §210.10 and §220.8**, the total calories from fat in school meals will be limited to 30 percent when averaged over one week.

Per **USDA Regulations §210.10 and §220.8**, the total calories from saturated fat in school meals will be less than 10 percent when averaged over one week.

Per **USDA Regulations §210.10 and §220.8**, school meals will meet the Dietary Guidelines for Americans.

In addition to the above requirements the following will be accomplished:

School staff will support and encourage student participation in the USDA school meals programs.

Fruit and/or vegetables will be offered daily at all points of service. Fruits and vegetables should be fresh whenever possible.

Nutrition Education

The goal of nutrition education is to facilitate the adoption of healthy eating and other health-promoting, nutrition-related behaviors. Nutrition education occurs in the classroom as well as in the larger school community.

- Nutrition education will be provided in all grades and will be integrated into core curriculum. In the classroom, it is included in the scope and sequence in core subjects, such as math, science, language arts, social sciences, and elective subjects.
- Nutrition education will teach students the knowledge and skills necessary to adopt healthy eating and regular physical activity as part of their lifestyle.
- Nutrition education is coordinated with child nutrition services to reinforce messages on healthy eating. The school cafeteria environment allows students to apply critical thinking skills taught in the classroom.
- Nutrition resources that include learning opportunities which enhance health will be made available for staff.
- Nutrition education and healthy eating behaviors are promoted to families and the community through communications with parents, educational workshops, homework materials, screening services, and health-related exhibitions and fairs.

Nutrition Guidelines and Standards for Foods and Beverages Outside of School Meal Programs (Competitive Foods)

- Students will be provided only healthy food and beverage options in vending machines, and food/beverages for snacks, classroom birthdays, parties, and celebrations. These foods and beverages will meet the following standards:
 - Whole foods: fruits, vegetables, whole grains, and related combination products (contain a total of ≥ 1 serving fruits, vegetables, and/or whole grains), or nonfat/low-fat dairy
 - Snack foods offered to high-school students in after-school settings and activities are not required to meet this standard.
 - Foods low in calories:
 - Snacks are ≤ 200 calories per portion as packaged and
 - Entrée items are ≤ 350 calories per portion as served and do not exceed calorie limits on comparable National School Lunch Program (NSLP) items

- Foods low in fat- Snacks, foods, and beverages will meet the following criteria for dietary fat per portion as packaged:
 - No more than 35% of total calories from fat
 - Exceptions to the standard are:
 - Nuts and seeds: fat content will not count against the total fat content of the product
 - Less than 10% of total calories from saturated fats
 - Zero trans fat (< 0.5g per serving)
- Foods low in added sugar:
 - Snacks, foods, and beverages provide ≤ 35 % of calories from total sugars per portion as packaged
 - Exceptions to the standard are:
 - Fruits and vegetables in all forms as well as their juices (100%) without added sugars
 - ≤ 8 fl oz. portion as packaged for elementary school
 - ≤ 12 fl oz. for middle/high school
 - Unflavored and flavored nonfat and low-fat milk
 - ≤ 8 fl oz. portion for elementary school
 - ≤ 12 fl oz. portion for middle/high school
 - Flavored nonfat and low-fat yogurt (≤ 30 g of total sugars per 8-oz.serving)
- Foods low in Sodium:
 - Snacks have ≤ 200 mg sodium per portion as packaged or have ≤ 480 mg per entrée portion as served
- Caffeine-free foods and beverages (Pre-Kindergarten-8th grade):
 - An exception is naturally occurring trace amounts of caffeine
- Water without flavoring, additives, or carbonation
- Plain, potable water is available at all times for free

Revised: October 9, 2017

Physical Activity

The Poteau School District recognizes the importance of physical activity and physical education in promoting health and academic achievement, and is an important part of a student's comprehensive, well-rounded education program that will positively impact life-long health and well-being. The District supports quality physical activity throughout the school day.

- Students will be given opportunities for physical activity during the school day by integrating physical activity into the academic curriculum.
- Teachers and other school personnel will not use physical activity as a punishment or withhold opportunities for physical activity (withholding recess or PE) as a punishment.
- Teachers and other school personnel are encouraged to use physical activity opportunities as rewards such as extra recess.

- Students participating in Physical Education will be moderately to vigorously active for more than 50% of PE class time.
- Availability of proper equipment and facilities that meet safety standards are required.
- Elementary students will participate in 150 minutes of Physical Activity per week. Activity will be through a minimum of 20 minutes of daily recess, daily physical activity integrated in the school day and Physical Education time.
- Only medical waivers/exemptions from participation in physical education will be accepted.
- The District will provide opportunities for participation in a broad range of competitive and noncompetitive physical activities for students of all abilities that help to develop the skills needed to participate in lifetime physical activities
- District schools will have a walk or bike to school initiative. Schools should engage parents in organizing adult supervised groups to facilitate safe walking and biking.
- Training for teachers on integrating physical activity into the curriculum will be provided.

Access to Facilities for Physical Activity after School Hours

District policy allows Shared Use Agreements opening school grounds and/or buildings to students, their families, and the community for access to physical activity outside the school day.

Fundraising

School fundraising activities that include the sale of healthy foods, beverages, and non-food items is a public demonstration of the school's commitment to promoting healthy behaviors among students, families, and the communities at large while helping clubs, groups or organizations meet their financial needs. Healthy food and beverage criteria are outlined within this policy under *Nutrition Guidelines and Standards for Other Foods and Beverages Outside of School Meal Programs* and will be applied to fundraising items.

- All fundraisers sponsored by the school will be supportive of healthy eating.
- Fundraising activities, including activities run by clubs, groups and organizations, will support children's health and reinforce positive nutrition behaviors.
- Our district only permits health-promoting fundraising efforts such as healthy foods and beverage options, non-food items, physical activity-related options, or community service options.

School Gardens

The District supports the incorporation of school gardens into the standards based curriculum as a hands-on, interdisciplinary teaching tool to increase knowledge and influence student food choices and lifelong eating habits.

The District will:

1. Allow school gardens on District property, and dedicate resources (i.e. land, water, containers, raised beds, etc.) to fully implement school gardens.

OR

2. Actively participate in community gardens by dedicating the same resources as would be required for gardens on District property (i.e. land, water, containers, raised beds, etc.).

The district will support the sustainability of school/community gardens through activities that could include: fundraising, solicitation of community donations, and the use of existing resources.

Coordinated School Health

The District will adopt the Coordinated School Health Framework that is recommended by the Centers for Disease Control and Prevention (CDC) for planning and coordinating school health activities. This model will help create a school environment that conveys consistent messages and is conducive to healthy eating, physical activity, and wellness for all staff, students and their families.

The Coordinated School Health Program encourages schools to complete the School Health Index (SHI) and includes the following eight components: Health Education; Physical Education; Health Services; Nutrition Services; Counseling, Psychological and Social Services; Healthy and Safe School Environment; Health Promotion for Staff; and Family and Community Involvement.

The established Healthy and Fit Advisory Committee will be tasked with completing a minimum of two modules of the SHI per school year. Students will be involved in planning for a healthy school environment.

- Students will be asked for input and feedback through the use of student surveys, student committees, and school clubs.
- The District will implement Health Education Curriculum for all grade levels that follow national Health Education Standards, Priority Academic Student Skills (PASS) Requirements, or Common Core Standards when available.

Safe & Healthy Fit Advisory Committee

District Superintendent or Designee will ensure the formation of a Safe and Healthy Fit Advisory Committee at each school site and confirm compliance of the wellness policy based on input from all district schools.

- The Healthy and Fit Advisory Committee will be encouraged to establish a regular meeting schedule (a minimum of quarterly meetings).

Staff Wellness

The District values the health and well-being of staff members and students. In order to be role models for students, District staff will be expected to display healthful eating and physical activity choices to the students.

Community/Family Involvement

The district recognizes that parents and guardians have a primary and fundamental role in promoting and protecting their children's health and well-being. The district supports parents' efforts to provide a healthy diet and daily physical activity for their children. The district encourages parents to provide healthy lunches and snacks and to refrain from including beverages and foods that do not meet good nutrition standards for foods and beverages. The school will further promote family and community involvement through various school activities and functions. Information regarding school activities can be disseminated in the community.

Marketing of food and/or beverages

School-based marketing should be consistent with nutrition education and health promotion. School-based marketing of brands promoting predominantly low-nutrition foods and beverages is prohibited. The promotion of healthy foods including fruits, vegetables, whole grains, and low-fat dairy products are encouraged.

Additional School Services

In an effort to fully promote a healthy and safe environment, school staff will be trained in a variety of topics, including school violence prevention and child abuse. If a student is in need of counseling, psychological, or social services, the students will be referred to the appropriate professionals to address such needs. Additionally, if a student has a medical need, the services can be provided through the school nurse or designee as appropriate. However, the parents will be contacted, and if necessary, the student referred to a medical professional. The school may also provide periodic information to parents regarding issues such as bullying and school safety.

Monitoring and Evaluation

An assessment of the District’s Wellness Policy will be completed annually to help review policy compliance, assess progress, and determine areas in need of improvement. As part of that review, a wellness committee will review nutrition and physical activity policies; provision of the environment that supports healthy eating and physical activity; and nutrition and physical education policies, and program elements. The District will seek input from stakeholders on the development and seek recommendations based on: new techniques, proven strategies, and guidelines which reflect emerging scientific knowledge relevant to the health of students and staff.

Parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public will participate in the development, implementation, and periodic review and update of the District wellness policy.

The District will annually measure and make available to the public an assessment on the implementation of the District wellness policy, including:

- The extent to which schools under the jurisdiction of the District are in compliance with the District wellness policy
- The extent to which the wellness policy of the District compares to model local school wellness policies
- Progress made in attaining the goals of the District wellness policy

24/7 Tobacco Free

The District understands the concern of parents, educators, students, and community members regarding the adverse effects of tobacco and second hand smoke. We want to provide a safe and healthy environment for our students, staff, and community and set the proper example for our students. Therefore, tobacco in any form will not be used by anyone, anywhere, anytime (including non-school hours and days) on school grounds, property, vehicles, and during any school sponsored functions held off campus.

This policy is intended to improve the health and safety of all individuals using the schools.

“Tobacco” is defined as cigarettes, cigars, pipe tobacco, snuff, chewing tobacco, and all other forms of tobacco prepared in such a manner to be suitable for chewing, smoking or both, and include, ecigarettes/vaping or any other product packaged for smoking or the simulation of smoking.

This regulation applies to employees of the school district, students, and visitors. This regulation also applies to all public school functions (ballgames, concerts, etc.) and any outside agency using the district’s facilities, including stadiums. This regulation is in effect 24 hours per day, seven days per week.

Enforcement

The success of this regulation will depend upon the thoughtfulness, consideration, and cooperation of tobacco users and non-users. All individuals on school premises share in the responsibility for adhering to and enforcing this regulation. All students will receive instruction on avoiding tobacco use. Ultimately, each site administrator will take appropriate steps to enforce the regulation.

Students found in violation of the policy will have their parents contacted for a first violation. Second offense will include disciplinary action, to include, but not limited to community service and tobacco education programs. Information about the Oklahoma Tobacco Helpline will be provided to students in violation of this policy in order to provide a resource for tobacco cessation.

Staff members who violate the regulation shall be subject to disciplinary action in accordance with the District's personnel policy. Information about the Oklahoma Tobacco Helpline will be provided to staff members in violation of this policy in order to provide a resource for tobacco cessation.

Visitors who violate the policy shall be subject to a verbal request to the individual to stop. If the person refuses to stop, the individual will be requested to leave. If the person refuses to leave, they will be referred to local authorities.

In addition, the district will not accept donations of gifts, money, or materials from the tobacco industry. This district will not participate in any type of services that are funded by the tobacco industry.

Adoption/Revision: April 14, 2014

SMOKING IN SCHOOL FACILITIES

Use of tobacco or simulated tobacco products (smoking, chewing, dipping, vaping etc.) is prohibited in the facilities and on the grounds of Poteau Independent School District #29. ***The Pro-Children Act of 1994 (Section 1041 of the Goals 2000: Educate America Act, PI 103-227, 20 USC 6081)*** prohibits smoking within any indoor facility utilized for Kindergarten, elementary or secondary education services to children. Poteau Schools extends the perimeters to include all facilities and grounds at all schools.

Revised: 07/24/96

Revised: July 8, 2019

**POLICY AND REGULATIONS REGARDING SMOKING AND USE OF
TOBACCO PRODUCTS**

A. Smoking and Background

Smoking has been identified as the number one health problem in the United States. It is the leading cause of premature death, disease, and chronic disability in our country.

Smoking can be hazardous to health for both smokers and non-smokers. For smokers, it can contribute to heart attack, stroke, high blood pressure, emphysema, and several forms of cancer. Non-smokers can be affected by breathing the toxic products that tobacco smoke adds to the air. The use of snuff and chewing tobacco can cause gum disease and oral cancer.

B. Purpose

The School Board is dedicated to providing a healthy, comfortable, and productive environment for staff, students, and citizens. The School Board believes that education has a central role in establishing patterns of behavior related to good health and that measures are necessary to help its students to resist tobacco use. The School Board is concerned about the health of its employees and also recognizes the importance of adult role-modeling for students during formative years. Therefore, the board shall discourage the use of tobacco products by its staff and students.

C. Policy

1. Smoking and use of tobacco products in any form, as well as the use of simulated tobacco products (which includes vaping), is prohibited on School District property by all persons, **at all times**. This prohibition includes school buildings, grounds, and school-owned vehicles. Possession of tobacco products or simulated tobacco products by students on school property is prohibited.
2. In order to implement this policy, the superintendent shall cause signs to be posted near the entrance of every school district building and outdoor areas where people gather.
3. Smoking means the carrying by a person or having access to a lighted cigar, cigarette, pipe or other lighted smoking article.

D. Enforcement

All individuals on school premises share in the responsibility for adhering to and enforcing this policy. Any individual who observes a violation on school property may report it in accordance with the procedures listed below.

E. Students

Any student using, possessing or distributing tobacco or simulated tobacco products in violation of this policy will be subject to appropriate disciplinary measures, including out-of-school suspension, pursuant to the Board's Policies regarding student discipline.

F. Staff

Any violation of this Policy by staff will be referred to the appropriate supervisor. One written warning will be issued to the staff member with a copy placed in his or her district personnel file. Further violations will be considered willful neglect of duty and will be dealt with accordingly based on established policies and procedures for suspension, demotion, dismissal, and non-renewal of staff.

G. Citizens

Citizens who are observed smoking or using tobacco products on School District property in violation of this policy will be asked to refrain from smoking on school property. If the individual fails to comply with the request, his or her violation of policy may be referred to the building principal or other School District supervisory personnel responsible for the area or program during which the violation occurred. The supervisor shall make a decision on further action which may include a directive to leave school property. Repeated violations may result in a recommendation to the Superintendent or Board of Education to prohibit the individual from entering School District property for a specified period of time. If deemed necessary by the school administration or the Board of Education, local law enforcement officials may be called upon to assist with enforcement of this policy.

Revised: 12/10/03

Revised: July 8, 2019

DISTRICT SAFETY OFFICER

The superintendent shall designate a District Safety Officer. Working with school principals, the District Safety Officer is responsible for developing and overseeing an ongoing safety program for the district. He/she has the responsibility to carry out, or seeing that others do all laws, policies, and regulations related to safety. He/she shall recommend policies and practices concerning safety to the superintendent. He/she shall monitor and evaluate programs. The District Safety Officer shall involve others in planning and conducting the safety program through a District Safety Committee.

Adopted: July 27, 1998

IDLING BUSES

It shall be the policy of Poteau Public Schools to limit idling of all vehicles used for student transportation to five minutes provided there are no students occupying the vehicle.

Adopted: January 12, 2009

USE OF SCHOOL FACILITIES

The Board of Education recognizes the capital investment the community has in school buildings and facilities and believes that such facilities should be made available for activities that contribute to the general welfare of the community when such use does not interfere with the school program.

NOTE: Board Policy regarding the Bob Lee Kidd Poteau Community Center was removed 2/6/2012. The Poteau School District now owns the Civic Center.

Adopted: August 1, 1994
2010

Revised: February 8,

PRIORITIES FOR USE OF SCHOOL FACILITIES

1. School District activities
2. School related activities

These consist of parent support groups, district employee organizations, and worthy youth serving organizations.

3. Civic or community service groups
4. Private interest groups

Granting the use of facilities to profit-making groups is discouraged unless the endeavor is sponsored by a civic group that will use its part of the profit for civic purposes.

School facilities will not be used for:

1. Meetings which promote subversive teachings and doctrines contrary to the spirit of American institutions;
2. Activities tending to cause unrest in the community or which reflect upon or promote discrimination against citizens of the United States because of race, color, national origin, disability, religion, gender, age, or sexual orientation;
3. Any activity that may be destructive or injurious to the buildings, grounds or equipment; or
1. Any purpose in conflict with school objectives.

Adopted: November 14, 1994

Revised: February 8, 2010

APPLICATION

All groups must make application in writing on a provided Application Form to the Superintendent's Office at least five (5) days prior to the date use is requested. If the request is one with regularly occurring dates, approval may be given for the entire schedule.

Should a scheduling conflict develop with a school activity, the School District reserves the right to cancel the permission granted or to suggest a change to a mutually satisfactory date and time.

Applicants must give satisfactory evidence that they are:

1. responsible adults;
2. official representatives of responsible organizations within the school district boundaries;
3. able to guarantee orderly behavior;
4. authorized to indemnify the School District for any damages arising from the use of facilities;
5. engaged in lawful activities;
6. authorized to sign contracts, when necessary; and
7. able to pay the charges in advance, if required.

The application will list the terms that must be met in order to use school facilities. The applicant is to sign the application, such signature indicating intent to carry out its terms including prohibiting discrimination on the basis of race, color, national origin, age, sex, religion, disability, or veteran status.

Adopted: November 14, 1994

Revised: February 8, 2010

RENTAL CHARGES

Charges made for school facilities are not rentals as that term is generally used, but are based on the cost of operating expenses that would not otherwise have been incurred, such as the presence of a school employee, custodial services, utilities, maintenance, supplies, and clerical services required for each use. A fee in excess of operating expenses may be charged to a facility user if such user is using the school property as part of a profit-making operation.

Fees shall be established by the superintendent based on general operational costs. Certain costs may be excluded for youth serving groups. A deposit may be required in advance.

Adopted: April 8, 1991

Revised: February 8, 2010

PRESENCE OF SCHOOL EMPLOYEE

An approved school employee must be present at all times when facilities are being used by outside groups. Normally the employee will be a paid custodian. It may be some other approved school employee who is a part of the user group and who voluntarily is there unpaid but looking after the interests of the school.

Adopted: April 8, 1991

Revised: February 8, 2010

KEYS

Keys will not be checked out to people who are not school employees, except by permission of the superintendent.

Keys are issued to school employees by the school administrators.

Employees issued keys are not to loan or give keys to others.

Adopted: April 8, 1991

Revised February 8, 2010

REGULATIONS TO BE FOLLOWED DURING USE OF FACILITIES

1. The use or possession of alcoholic beverages, low-point beer, drugs, or controlled substances is prohibited.
2. Tobacco use is prohibited on all school campuses.
3. The removal or displacement of contents or equipment without authorization by an authorized school official is prohibited.
4. Use of space, equipment, or furnishings not approved in the application is prohibited.
5. Profane language, quarreling, fighting or other rowdy behavior and gambling are prohibited.
6. Uniformed police officers must be on duty when so directed by the school.
7. Use of lighted candles or other actual flame equipment is prohibited.
8. Advertising and any sale of merchandise are forbidden without prior approval by the superintendent.
9. The approved user has the responsibility for seeing that only members of the approved group are allowed in the facility.
10. Parking of vehicles by users will be restricted to specific parking lots.

Revised: July 24, 1996

Revised: February 8, 2010

TIME LIMITS

The times approved on the applications shall be strictly followed. Unless unique circumstances exist no facility is to be scheduled for use before 7:00 a.m. or after 11:00 p.m.

Adopted: April 8, 1991

Revised: February 8, 2010

CANCELLATIONS

Requests for cancellations of the use of a facility must be received at least 24 hours in advance of the scheduled use. Failure to do so will obligate the applicant to pay for all expenses incurred in addition to the loss of any deposit.

Should a scheduling conflict develop with a school activity, the School District reserves the right to cancel the permission granted or to require a change to a mutually satisfactory date and time.

Adopted: April 8, 1991

Revised: February 8, 2010

HOLIDAYS AND NON-SCHOOL DAYS

As a general rule school properties will not be available for use by outside organizations on school or national holidays but will be available on weekends and during the summer. The availability of school employees to work when facilities are requested is a factor in whether requests can be granted. Employees should be able to have holidays also and generally will not be assigned against their wishes to work on holidays.

Adopted: April 8, 1991

Revised: February 8, 2010

CONCESSIONS

Concession rights at all school facilities are reserved for this School District. These may be assigned to school organizations or booster clubs or may be contracted to outside vendors.

In instances where the school has contracts with vendors that prescribe the use of certain concession products, users of school facilities who are allowed concession rights shall comply with the contracts.

Revised: July 26, 1999

Revised: February 8, 2010

LIABILITY AND INSURANCE

The user of school property shall assume full responsibility for any theft, loss or damage to school property over and above normal wear that might be expected and will make prompt payment for such theft, loss or damage. The user shall assume full responsibility for personal injury sustained by any person as a result of such use and shall indemnify the school district for all liability.

Pursuant to the investigation and determination of the superintendent insurance coverage may be required and documentation is to be provided prior to final approval.

Adopted: April 8, 1991

Revised: February 8, 2010

POLICIES FOR SPECIFIC FACILITIES

The general conditions already described apply to the use of the following school facilities. The following specific conditions apply to the use of the named school facilities:

1. Gymnasiums

Gymnasiums shall be made available to community organizations or responsible community adults who sponsor athletic teams for youth who are students of this school district. Priority is given to teams for elementary school youth since school athletic programs are available for secondary school students. The cost for the use of gymnasiums for youth teams shall be limited to extra custodial costs and the cost of having a custodian or other school employee present. No charge will be made for utilities.

Gymnasiums may be scheduled for one time special contests to other groups for such things as charity games involving civic groups or for tournaments by church leagues. Charges for such use will include all additional operating costs resulting from the gym's use.

Permission to use a gymnasium does not include permission to use school balls, apparatus, and special athletic equipment belonging to the school unless approved by the superintendent or designee.

The City Police Department may periodically schedule the use of gymnasiums within the context of this policy. The only charges to the City Police will be when the school employee required to be present is one who has to be paid.

A group of school employees may be allowed by the principal to use a gym without going through the application process.

2. Weight-lifting Rooms

Because of the danger and potential for litigation associated with weight-lifting, such rooms shall not be available to non-school groups or individuals. The exception may be that coaches or physical education instructors or other personnel approved by the principal or superintendent may open a facility, stay with an individual or group and provide the supervision for a non-school individual group.

3. Wrestling Rooms

Wrestling rooms may be made available to community organizations or responsible community adults who sponsor wrestling teams for youth who are students of this school district. Priority is given to teams for elementary school youth. The cost for the use will be limited to the cost of custodial care and having a custodian or school employee present during the use.

Special care of the mats shall be emphasized to any user.

The City Police Department or auxiliary may be allowed to use wrestling rooms with the cost limited to any pay required for the presence of an employee.

4. Whirlpools

Whirlpools shall not be made available to non-school groups. Any exceptions must be approved by the superintendent.

5. Football Field and Stadium

The football field and stadium shall be made available to community organizations or responsible community adults who sponsor athletic teams for youth who are students of this school district. Priority is given to community teams for elementary school youth.

When the facilities are used by Poteau youth groups that are not school sponsored, charges will be based on the costs to the district for lights, field preparation, and cleaning of the area and buildings (toilets and concessions) that would not have been necessary if the field use had not been granted to the non-school group. If the fields are used by groups who in some way receive revenue through using the fields a rental cost may be assessed.

The playing fields are not to be used when weather conditions would damage their quality for subsequent use and/or cause expensive repairs to put them back in shape.

The use of the stadium for concerts, religious services, or other one-time special programs is generally not permitted. The use of the stadium and field for adult football games is discouraged. Any exception to the uses described in this paragraph requires approval of the Board of Education. The Board will generally allow one-time special events when they are sponsored by the Ministerial Alliance, Chamber of Commerce, a local Civic Club, or some other broad based community organization.

6. Practice Fields

Non-school groups may use practice fields during the daylight hours without charge and without going through the application process if there is no conflict with school use. Before assuming a practice field is available however, arrangements should be made for use of the fields through the school principal.

No automobiles, motor scooters, motorcycles, or other such licensed vehicles are to be driven on playgrounds or practice fields.

7. Cafeterias When Food or Drinks Will be Served

No school kitchen may be used without the presence of a school employee. The use of kitchen utensils, equipment, and other contents may occur only under the supervision of a school cafeteria employee. The cost of that employee's wages is to be included in the cost of using the facility. Any decisions regarding the use of a kitchen for any purpose shall involve the Food Service Director.

Because of the food supplies and expensive equipment, the rigid requirements of health and sanitation authorities and the regulations regarding **U.S. Department of Agriculture Donated Foods Program** the use of cafeteria facilities must be under the direct control of the food services department.

8. Meeting Rooms

In order to protect the property and organization of the room, classrooms will not normally be used as meeting places. Cafeteriums or conference rooms may be scheduled for meetings.

Adopted: April 8, 1991

9. Vocational Agriculture Building

Vocational Agriculture has a responsibility to serve adults. There is an active Alumni Association. Adults of the school district may be permitted use of the facility without charge if approved by the Vocational Agriculture Teacher when the use serves adults as required by the State Career Technology Department. This includes activities of the Alumni Association. Users are to pay for any supplies they use. The teacher will determine the cost, collect, and deposit such monies. Users must make restitution for any damages they cause.

The principal of Poteau High School is to be informed in advance by the teacher when the building is to be used by non-students activities.

10. Industrial Arts Shop And Bus And Maintenance Shop

The Industrial Arts Shop and the Bus and Maintenance Shop are not available for personal use by employees or others. Their use is confined to instructional activities or work on school property, or for school business. An exception may be made for an emergency situation if authorized by the superintendent or assistant superintendent.

11. Town Creek Ball Field

The two ball fields located to the west of Broadway and basically south of Town Creek are the district's baseball and softball fields. As conveyed in earlier statements in this policy, school teams have priority in the use of the fields for practices and games. During the seasons of the school teams the varsity baseball field and varsity softball field will generally not be available to non-school groups.

The east baseball field is to be used only for games and practices for teams that use ninety foot base lines. It is the varsity baseball field.

Fields will be made available to summer youth teams similarly to the way other facilities are secured. Requests for practices or games will be made through the district administration office by completing a Use of Facilities Form. Since maintaining security is different for outside fields than it is for facilities with buildings, it is not required that a school employee be present when the fields are approved for use by an outside group.

The superintendent or designee shall develop regulations regarding how keys for gates, lights, toilet, and the concession stand may be checked in and out. Regulations will also be developed by the superintendent regarding costs for using the fields. When the facilities are used by Poteau youth groups that are not school sponsored, charges will be based on the costs to the district for lights, field preparation, and cleaning of the area and buildings (toilets and concessions) that would not have been necessary if the field use had not been granted to the non-school group. If the fields are used by groups who in some way receive revenue through using the fields a rental cost may be assessed.

The playing fields are not to be used when weather conditions would damage their quality for subsequent use and/or cause expensive repairs to put them back in shape.

12. Indoor Batting Facility

The indoor batting cages are located in a building on Mockingbird Lane. As for all other school facilities, the school teams have priority in the use of the indoor batting cages. During the seasons of the school teams, the batting cages will generally not be available to non-school groups.

The indoor batting cages are made available to summer youth teams similarly to the way other facilities are secured. Request for practices or use will be made through the district administration office by completing a Use of Facility Form. A school employee is required to be present when the batting cages are used by outside groups.

The superintendent or designee shall develop regulations regarding how access to equipment, toilets, and vending areas may be accessed and who is responsible for opening and locking the facility for each use. Regulations will also be developed by the superintendent regarding costs for use of the batting cages. When the facilities are used by Poteau youth groups that are not school sponsored, charges will be based on the costs to the district for cost of opening the building, (i.e., lighting, cleaning, and other costs associated with operations) that would not have been necessary if the facility had not been granted to the non-school group.

Adopted: April 11, 2011

13. Fine Arts Building (Poteau High School)

The Fine Arts Building is a classroom building. Classrooms will not normally be approved for use by outside groups in order to protect learning equipment, property, and the organization of the room.

Adopted: July 26, 1999

14. Clinics/Camps/Workshops Conducted by School Faculty Members

Coaches, music instructors, and other professional staff may be approved by the superintendent to use school facilities to conduct clinics, camps or like activities for the sport or activity they coach or sponsor. Reasonable fees for the instruction may be charged by the sponsor of such activities.

Prior to approval the form used to request use of school facilities shall be completed and any additional information requested by the superintendent shall be provided. The sponsor must document that participants are properly insured. Cleaning and restoring the facilities to the condition needed for use by others is the responsibility charged to the sponsor. If school custodial or maintenance staff time is required, the cost shall be charged to the sponsor. Otherwise there shall be no rental fee as long as the majority of the participants are Poteau Public Schools' students.

Revised February 8, 2010

RECYCLING

Poteau Schools shall comply with the ***Oklahoma State Recycling and Recycled Materials Procurement Act (Title 94, Oklahoma Statutes Supple 1992, Section 85.50 et. Seg.)***.

The superintendent shall coordinate or appoint a coordinator for Poteau Schools. The coordinator will be responsible for keeping records and for filing required reports to the Director of the Department of Central Services.

The coordinator with the help of other school employees will develop a plan for Poteau Schools to meet the requirements of the ***Oklahoma State Recycling and Recycled Materials Procurement Act***.

Adopted: August 9, 1993

RECOVERY OF DISTRICT PROPERTY

The Board of Education recognizes its duty to oversee the use of taxpayer funds that are used to purchase property and materials for the district.

When school officials receive information that district property is missing, the following procedure will be followed:

1. The last location and person(s) last in possession of the property, as determined by eyewitness accounts, will be sent a written request for the property or its cash value.
2. The administration will inform the board of education of the status of the recovery process.
3. The board may choose to file a civil action to retrieve the missing items (or the cash value thereof) after consideration of legal costs.
4. The board may approve to have law enforcement officials be notified when reasonable attempts have been made to locate and recover property.

Adopted: September 8, 2014

**POLICY AND PROCEDURES FOR SALE OF
SCHOOL DISTRICT SURPLUS PROPERTY**

When real estate is no longer needed for public school purposes, the Board of Education may declare the property to be surplus to the needs of the district. Following such a declaration, surplus real estate may be disposed of at any time using the following procedures:

1. Prior to requesting bids for a property, the district will have the property appraised by at least one (1) independent appraiser chosen by the Superintendent of Schools. If the Superintendent deems it appropriate, additional appraisals may be obtained. All appraisals will be confidential until after the property is conveyed. After the property has been conveyed, all appraisals will be made available for public inspection. Appraisals must be made or revised within six (6) months of bid opening.
2. The Superintendent will prepare a notice to bidders advising that sealed bids for the purchase of the property will be received by the district at a time and place designated in the bid notice. The bid notice will require each bidder to state, in his/her bid, the intended use of the property and may contain such additional requirements and qualifications as the Board of Education or Superintendent deem appropriate.
3. The Bid Notice will be published at least ten (10) days prior to the bid opening in at least one (1) issue of a newspaper of general circulation in LeFlore County, Oklahoma. The Bid Notice may be published in additional newspapers in LeFlore County at the discretion of the Superintendent or by direction of the Board of Education.
4. The bids will be opened at the time and place specified in the Bid Notice and referred to the Board of Education for acceptance or rejection. The Board of Education reserves the right to reject any and all bids or to accept any particular bid and such reservation will be contained in the Bid Notice.

Revised: December 13, 1993

Revised: July 12, 2010

**POLICY AND PROCEDURE FOR
ACQUISITION OF REAL PROPERTY**

When the board of education determines that it is in the best interest of the school district to acquire real estate for public school purposes, the superintendent may be instructed to take necessary steps to acquire the property in accordance with the following procedures:

1. Prior to initiating negotiations for the purchase of real property, the school district will have the property appraised by at least one independent appraiser chosen by the superintendent. The owner of the property shall be notified of the time and date for the inspection of the property and be given the opportunity to accompany the appraiser during the inspection.
2. The superintendent may enter into negotiations for the purchase of real property. All negotiations shall be conducted by the superintendent, or designee, subject to final approval of the board of education. The board of education shall make every reasonable effort to acquire the property through negotiations with the owner before initiating a condemnation action.
3. The terms agreed to by the parties for the sale and purchase of the property shall be set forth in a Contract for Sale. The Contract must provide that the school district's obligation to purchase the property is contingent upon the seller's ability to convey marketable title. Marketable title shall be as evidenced by a buyer's title opinion or a commitment for the issuance of an owner's policy of title insurance and a recent survey of the property depicting the boundaries and evidencing the absence of any encroachments or protrusions upon the property.
4. If the superintendent is unable to obtain an owner's agreement to sell real property at a fair price and on terms and conditions determined to be reasonable, the board of education may compel the sale of the property by eminent domain. In this event, the board of education should adopt a Resolution finding that the property is necessary for public school purposes and that negotiations for the purchase of the property have failed. The board of education may then instruct the school district's counsel to initiate condemnation proceedings in accordance with provisions of Oklahoma law.
5. Whether property is to be acquired by condemnation or through negotiation with the owner, the board of education and the superintendent shall abide by the policies set forth in 27 O.S. § 13 (1991), including, without limitation:

POTEAU PUBLIC SCHOOLS MANAGEMENT POLICY	<i>Acquisition of Real Property</i>
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- a. Permitting the owner to remain in possession of the property until the purchase price is paid or until the condemnation award has been deposited with the district court;
- b. Scheduling construction or development, where time permits, so that possession of the property does not have to be surrendered without at least 90 days written notice;
- c. Charging no more than fair rental value for the property from any owner or tenant permitted to occupy the property on a short time basis after title vests in the school district.
- d. Refraining from the use of coercion to compel an agreement on price;
- e. Purchasing all of a parcel of real estate if purchasing only part of the real estate would leave the owner with an uneconomic remnant; and
- f. Resorting to condemnation only if an agreement as to the sale of the property or the purchase price cannot be reached.

ADOPTED this _____ day of _____, 2013

**INDEPENDENT SCHOOL DISTRICT NO. 29
OF LEFLORE COUNTY, OKLAHOMA, a/k/a**

**By: _____
(President, Board of Education)**

**ATTEST: _____
(Board Clerk)**

Adopted: August 12, 2013

NAMING NEW FACILITIES

The naming of a school is an important matter that deserves thoughtful attention. Personal prejudice or favoritism, political pressure, or temporary popularity should not be an influence in choosing a name. An orderly, announced procedure is expected to lessen the community or factional pressures that so quickly build up when the selection of a name is delayed or seems uncertain.

The Poteau Board of Education shall be responsible for the naming/renaming of all schools and school facilities. The board president will appoint a committee composed of board members, administrators, patrons, etc. to submit two names to the board for the naming/renaming of schools and one name to the board for the naming/renaming of school facilities.

Anyone may submit to the committee a suggestion for a school name for consideration. Suggestions must be in writing, on a board-approved form, stating the name of the sponsor and the reasons justifying the nomination. Dedication requests may be submitted to the superintendent. Upon receipt of sufficient biographical and/or other data available, a dedication request will be placed on the agenda of a regular school board meeting for discussion and vote.

Criteria for Consideration

1. Schools/facilities may be named after an area or community where the school is located or after a person or persons.
2. In naming a school facility after a person, primary consideration should be given to presidents of the United States or individuals who have made a significant contribution to education in the community, the state, or the nation. In addition to societal contributions, the moral character of the individual must be considered.
3. Recognizing that the ethnic and cultural composition of a local school community will change and that school/facility names are permanent, the name selected should have broad acceptance in a multi-cultural society.
4. If a school/facility is demolished, the name may be used again.

Naming Schools

Elementary and middle schools/junior high schools will be named for an area or community or in honor of persons who have made a significant contribution to their community, the state, or the nation.

All secondary schools will be named for geographic and historic locations or for presidents of the United States.

**POTEAU PUBLIC SCHOOLS
MANAGEMENT POLICY**

Naming New Facilities

Naming Facilities

From time to time, as an alternative to naming the entire building after an individual, the board of education may choose to recognize outstanding service to the youth of this district by dedicating or naming an appropriate area (i.e., playground, library, gymnasium, auditorium, stadium, etc.) in honor of some exceptional individual(s) who have unselfishly given their time and energy in promoting excellence in education.

The naming of a building facility shall follow the same procedure set forth above for the naming/renaming of a building, except that the requirements of Criteria for Consideration number 4, above, shall not apply.

Renaming a School/Facility

In situations deemed unusual or appropriate, the board may take steps to rename a school/facility or portions thereof.

Changing the name of a school will be limited to elementary and middle schools. The recommendation of a name change will be brought to the board through the local governance structure of the school.

A school named after a person shall not be renamed, except for compelling reasons; and, once official action is taken to name a school, the name shall not be changed unless there is a confusion of names.

Special Dedications of School Facilities

If the board of education approves a special dedication, formal dedication will follow as soon as possible. The ceremony should encompass a presentation of an official proclamation and the placement of an appropriate plaque to commemorate the individual's significant contribution to the Poteau Public Schools. A certain sensitivity and common sense must be reflected in the timing of any recognition.

Adopted: August 12, 2013

POTEAU PUBLIC SCHOOLS MANAGEMENT POLICY	<i>Naming New Facilities</i>
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NAMING NEW FACILITIES
PROPOSAL FORM

This form is to be used by persons nominating names for schools and school facilities:

I propose that the _____ (designation of building and/or location/address) _____

be _____ named _____ (proposed name) _____

Biographical/Other Data*:

The significance of this name is*:

I believe the facility should be so named because*:

Signature: _____

Date: _____

***Additional information may be attached.**

EQUIPMENT ACCOUNTABILITY

It is the policy of the Poteau Board of Education that each teacher shall be charged with the responsibility of accounting for equipment or supplies used by the teacher.

Inventories will be made of all equipment, books, furniture, computing devices and supplies at the beginning and close of the school year. The inventory will be filed in the office of the superintendent.

No school property or equipment may be removed from the school for non-school use without the approval of the superintendent. Any equipment on loan must be operated by a school approved operator. The borrower shall assume the expense of the operator and the full responsibility for the equipment while it is in the borrower's possession.

Equipment purchased with federal funds shall be utilized in the program or project for which it was acquired as long as needed. When no longer needed for the original program or project, the equipment can be utilized in other programs or projects which are approved by the superintendent or designee. Prior to any sale of property, the board of education will need to vote to declare the property as surplus. When acquiring replacement property, the school district may utilize the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

Any property that is purchased with federal funding is the property of the school district and should be identified on inventory lists with a description of the property, a serial number or other identification number, the source of funding for the property, the acquisition date, and the cost of the property, the location, use and condition of the property, any ultimate disposition information including the date of disposal and sale price of the property. Any sale of property that was purchased with federal funding must ensure the highest possible return for the school district and adhere to district policy regarding sale of personal property.

**REFERENCE:70 O.S. §5-1302 C.F.R. §§ 200.33, 200.94,200.20and
200.313.Department of Education, Administrator's Handbook**

Adopted: November 12, 2018

INTERNAL CONTROLS

The Board of Education directs all school district personnel to maintain appropriate internal controls in accordance with this policy. Internal Controls are to be an integral part of the school district's financial and business policies and procedures. The objectives of internal controls are:

- Protecting resources against waste, fraud, and inefficiency;
- Ensuring accuracy and reliability in accounting and operating data;
- Securing compliance with the policies of the organization;
- Ensuring compliance with applicable laws and regulations;
- Evaluating the level of performance in all organizational units of the organization;
- Providing management with reasonable assurance that all leave and payroll transactions are authorized, valid, complete and accurate;
- Safeguarding leave and payroll documents from theft, loss and destruction; and
- Internal controls are simply good business practices.

Internal controls are the practices performed by employees to provide the board of education with reasonable assurance that assets are safeguarded and transactions are authorized, valid, complete and accurate.

Internal control systems operate at different levels of effectiveness. Determining whether a particular internal control system is effective is a judgment resulting from an assessment of whether the five components – Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring – are present and functioning. Effective controls provide reasonable assurance regarding the accomplishments of established objectives.

The Superintendent or designee shall evaluate and monitor compliance with statute, regulations and the terms and conditions of federal awards. When instances of noncompliance are identified, the Superintendent or designee shall take prompt action. All school personnel shall take reasonable measures to safeguard personally identifiable information that is protected by state or federal law.

Control Environment

The control environment, as established by the organization's administration, sets the tone of an institution and influences the control consciousness of its people. Leaders of each department, area or activity establish a local control environment.

Risk Assessment

Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is the establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

The process of identifying and analyzing risk is an ongoing process and is a critical component of an effective internal control system. Attention must be focused on risks at all levels and necessary actions must be taken to manage. Risks can pertain to internal and external factors. After risks have been identified, they must be evaluated.

Managing change requires a constant assessment of risk and the impact on internal controls. Economic, industry and regulatory environments change and entities' activities evolve. Mechanisms are needed to identify and react to changing conditions.

INTERNAL CONTROLS, Con't

Control Activities

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. Control activities occur throughout the organization, at all levels, and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

Control activities usually involve two elements: a policy establishing what should be done and procedures to effect the policy. All policies must be implemented thoughtfully, conscientiously and consistently.

Information and Communication

Pertinent information must be identified, captured and communicated in a form and time frame that enables people to carry out their responsibilities. Effective communication must occur in a broad sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream.

Monitoring

Internal control systems need to be monitored – a process that assesses the quality of the system’s performance over time. Ongoing monitoring occurs in the ordinary course of operations, and includes regular management and supervisory activities, and other actions personnel take in performing their duties that assess the quality of internal control system performance.

The scope and frequency of separate evaluations depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top administration and governing boards.

Internal control systems change over time. The way controls are applied may evolve. Once effective procedures can become less effective due to the arrival of new personnel, varying effectiveness of training and supervision, time and resources constraints, or additional pressures. Furthermore, circumstances for which the internal control system was originally designed also may change. Because of changing conditions, management needs to determine whether the internal control system continues to be relevant and able to address new risks.

Responsibility

It is the responsibility of the superintendent and board of education to work together to develop and implement a system of internal controls. However, everyone within the school district has some role in internal controls. The roles vary depending upon the level of responsibility and the nature of involvement by the individual. The Board of Education, Superintendent, and administrative staff establish the presence of integrity, ethics, competence and a positive control environment. The employees of the

district have oversight responsibility for internal controls within their areas. Each employee is to be cognizant of proper internal control procedures associated with their specific job responsibilities and is responsible for complying with internal controls.

Components of the Control Activity

Internal controls rely on the principle of checks and balances in the workplace. The following components focus on the control activity:

Personnel need to be competent and trustworthy, with clearly established lines of authority and responsibility documented in written job descriptions and procedure manuals. Organizational charts provide a visual presentation of

lines of authority and periodic updates of job descriptions ensures that employees are aware of the duties they are expected to perform.

Authorization Procedures need to include a thorough review of supporting information to verify the propriety and validity of transactions. Approval authority is to be commensurate with the nature and significance of the transactions and in compliance with School District policy.

Transactions should be authorized and executed by persons acting within the range of their authority.

- Policies and procedures should clearly identify which individuals have authority to approve different types of transactions.
- Authority comes with accountability and responsibility.
- Individuals should understand what they are approving. Individuals should have firsthand knowledge of transactions being approved, or they should review supporting information to verify the propriety and validity of transactions.
- Authorization of adjustments should be timely.
- Authorization for leave, overtime and change of work schedule should be obtained in advance and in writing.
- Authorization should be from at least one level above.
- Employees should not authorize their own transactions.
- Adjustment documents should proceed directly for processing after approval by a supervisor and not return to the employee where it can be falsified. Many frauds occur after approval.
- Supervisors should not sign blank forms.

- The supervisor and employee should initial corrections or adjustments.
- Delegation of authority in writing is required for grants and recommended for other budgets.
- Leave and payroll documents should proceed directly for processing after approval by a supervisor and not returned to the employee where they can be falsified. Many frauds (i.e. unauthorized or excessive overtime hours charged) occur after approval.
- Supervisors should not sign blank timesheets or leave request forms.
- Corrections or adjustments should be initialed by the supervisor and employee.

Segregation of Duties reduce the likelihood of errors and irregularities. An individual is not to have responsibility for more than one of the three transaction components: authorization, custody, and record keeping. When the work of one employee is checked by another, and when the responsibility for custody for assets is separate from the responsibility for maintaining the records relating to those assets, there is appropriate segregation of duties. This helps detect errors in a timely manner and deter improper activities; and at the same time, it should be devised to prompt operational efficiency and allow for effective communications.

Physical Restrictions are the most important type of protective measures for safeguarding school district assets, processes and data.

Documentation and Record Retention is to provide reasonable assurance that all information and transactions of value are clearly, thoroughly, and accurately recorded and retained. Records are to be maintained and controlled in accordance with the established retention period and properly disposed of in accordance with established procedures.

Monitoring Operations is essential to verify that controls are operating properly. Reconciliations, confirmations, and exception reports can provide this type of information.

Reconciliation is the process of comparing the entries in the general ledger to supporting documentation and resolving any discrepancies or differences. Accounts Payable, Accounts Receivable, and Cash, Property depreciation, Interest Income and other.

An independent person should perform a reconciliation of the district financial records at least annually and when an employee transfers, requests extended leave without pay, or separates employment from the school district.

Risk Assessment

The process of assessing risk is an opportunity for management and directors to look at their operations, determine the areas of significant risk, and evaluate what actions can be taken to minimize the risk and enhance the effectiveness and efficiency of the operation, while following applicable laws and regulations. The risk assessment and internal control evaluation can be integrated into the strategic planning process and program review.

All levels of the organization should participate in an annual risk assessment. The process of assessing risk is an opportunity for review of operations, determination of the areas of significant risk, and evaluation of what actions can be taken to minimize the risk and enhance internal controls.

Determination of an effective means of managing the risks, determining the likelihood of occurrence, minimizing the risks, and providing compensating controls is management's responsibility.

Managing an Audit

These are suggestions when interacting with auditors, to expedite the audit process while minimizing disruptions to day-to-day departmental operations. It is important to both the auditors and the departments to have accurate and objective audit results.

- Designate an audit liaison person (Department manager).
- Clarify the audit object and scope (areas to be tested and period covered by the audit).
- Determine auditor needs (records, workspace, and resources).
- Consider giving the auditor a general tour of your facilities.

Access to Records by Auditor

Ensure original documents do not leave department premises without prior

approval. If a request is ambiguous, ask the auditor for the purpose of reviewing the document. Be prepared to recommend alternate documents that would achieve the auditor's purpose. Unless absolutely necessary, do not allow full access to your file drawers, storerooms, etc. Auditors are expected to obtain permission and state their objective for accessing these areas. Have documents

available upon their arrival. Maintain a list of records provided to the auditor. Review records you are providing to anticipate questions. If records will hurt the School District's interest, notify department management of the issue.

Responding to Audit Findings

Keep informed of issues throughout the audit. Ensure an exit interview is held. Use it to verify facts and respond to the audit. Ask a representative from the Treasurer's Office to attend if there are questioned or disputed findings.

Ask for time to review findings, and then re-verify calculations and source data. Concede valid findings, but do not speculate on whether they apply to other areas on campus. Discuss with the auditor the dispositions of audit issues, i.e.

verbal comment, exit item, management summary or report item. If necessary, appeal the auditor's conclusion with their supervisors.

"Must Do" Management Actions

'Hard' Controls (Mandatory Internal Control and Checks and Balances)

1. Use only original signatures to approve documents.
2. Provide departmental reports
 - a. Review and document the reconciliations of the monthly department financial statements to the appropriate supporting documents to assure all items are authorized School District purchases/charges.
 - b. Budget the best annual estimate of the department's earnings and expenditures.
 - c. Compare actual results to the budget and follow up significant variances.
3. Issue Payroll
 - a. Reconcile labor distribution reports to timesheets/exception reports (including reconciling leave accrual amounts to leave slips).
 - b. Collect from Staff & Administration a signed Attendance Calendar for each pay period.

- c. Collect from nonexempt and exempt staff a signed Attendance Calendar for each pay period.
- d. Collect from hourly classified and student employees a signed positive timesheet for each pay period.
- e. Have supervisors with direct knowledge of the actual time worked sign Attendance Calendars and positive timesheets.
- f. Review the monthly departmental labor distribution report and reconciliation.
- g. Budget the best annual estimate of the department's labor expenses.
4. Separate incompatible duties (e.g. pro-card holder/approval authority, cash receipts handling/accounts receivable posting, payroll preparation/verification, etc.) among different department staff members.
5. Identify active/inactive research accounts used by departmental faculty, and assure/implement a process through which the activity (including personnel requisitions, expenditures, and document retention) is approved by the Principle Investigator (PI) and periodically reviewed by the department chair and that this process is in accordance with School District and funding source (grant, department program, etc.) requirements (capital equipment approval, contract approval, etc.). Ensure that inactive project grants are closed according to School District procedures.
6. Count and balance your petty cash/change fund as determined necessary, and reconcile (by another person) as appropriate.
7. Issue Cash Receipts
 - a. Deposit daily or periodically with the Cashier's Office any cash/checks received in your department as authorized in the policy and procedures manual.
 - b. Issue a pre-numbered receipt for all cash transactions.
 - c. Collect sales tax when taxable goods are sold.
 - d. Use a cash receipts form for all checks and cash and submit them to the central office for deposit.
 - e. Safeguard cash and checks against theft or loss.
8. Review purchases
 - a. Review in detail the supporting documentation for any action that you authorize, approve, review, or sign.
 - b. Use the School District account with _____ for as much of the departmental purchasing needs as possible.
 - c. Establish a mechanism for ensuring that all departmental purchases are appropriate.

- d. All contracts and credit applications require Treasurer's Office approval.
- e. ***Always submit original receipts as proof of payment.***
- 9. List and account for each equipment asset and its location valued at less than \$25,000 (assets not included on the School District's inventory listing).
- 10. Reconcile external bank accounts and credit card transactions (if applicable) at least monthly.
 - a. Establish procedures to ensure that cardholders comply with the reimbursable business expense policy.

'Soft' Controls (Internal Controls to Strengthen Oversight and Encourage Compliance)

- 1. Complete an Annual Risk Assessment and/or Internal Control Review at least annually.
- 2. Be familiar with the Policies and Procedures of the School District.
- 3. Avoid circumventing any established internal controls over department operations.
- 4. Review operational processes on a continuous basis for duplication of effort.
- 5. Identify strengths/weaknesses within your employee pool and re-organize duties accordingly to develop a stronger team. Encourage employees to participate in professional development activities.
- 6. Be alert to fraud risks and 'red flags' for fraud occurring in your unit's operations.
- 7. On a regular basis compare/analyze the actual revenue and expenditures to the amount of budgeted revenue/expenditures (i.e. financial analysis).
- 8. Provide relevant financial reports/status updates to appropriate Dean/Director on a regular basis.
- 9. Document all reconciliation's, verifications, approvals, etc. to assure a defined audit trail of all transactions exit.

Legal Reference: 2 C.F.R. § 200.303

Adopted: November 12, 2018

FOOD PROCUREMENT

It is policy of the Poteau Board of Education to follow acceptable practices in the procurement of food supplies for this school district. Acceptable practices are those set forth in federal law. Oklahoma Statutes and Department of Education regulations.

No employee, officer, or agent of this school district shall participate in the selection of or in the award or administration of a contract for food procurement if a conflict of interest, real or apparent, would be involved.

Conflict of interest arises when any of the following has a financial or other interest in the firm selected for the award:

- The employee, officer, or agent;
- Any member of his/her immediate family;
- His/her partner;
- An organization which employs or is about to employ any of the above.

Officers, employees, and agents of this school district shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub agreements.

Officers, employees, contractors, and agents are expected to be aware of the penalties established by the Anti-Kickback Act of 1974 as codified by Oklahoma Statutes, Title 70, Section 3401 et seq.

Poteau Schools will take steps to assure small minority and women's businesses, enterprises, and labor surplus firms are used when possible.

The superintendent is directed to establish a regulation setting forth acceptable procurement procedures for this district.

Reaffirmed: October 9, 1989 Revised: March 7, 2011 Revised: April 10, 2018

**FOOD PROCUREMENT
(REGULATION)**

In accordance with the Policy of the Board of Education, the following regulation shall govern the procurement of food for this school district.

The method of procurement used will be determined by the aggregate amount of goods, equipment, and services purchased. "Aggregate" is defined as any purchase or group of purchases, e.g., milk and milk products, bread, canned and staple foods, fresh and frozen meats, etc., capable of being secured from a single source on a given date or during a purchase period. The procurement methods that will be used by this school district to purchase the goods, equipment, and services required by the program are as follows:

1. ***Small Purchase Procedures*** will be used to purchase goods, equipment, and services where the aggregate cost is less than \$100,000.00 and fresh produce regardless of aggregate amount.

When small purchases procedures are used, the following conditions, stipulations, and terms must be met:

- A. The goods, equipment, or services to be purchased must be adequately and consistently described for each prospective supplier so that each one can provide price quotes on the same merchandise or services;
- B. Written or verbal "requests for quotations" for the goods, equipment, or services to be purchased may be made;
- C. An adequate number (2 or more) of qualified sources must be contacted to provide such quotes.
- D. Responses to "requests for quotations" can be in either a written form or verbal with a written confirmation;
- E. Cost plus a percentage of cost method of purchasing is prohibited;
- F. Price quotation responses will be retained by this school district with other program documentation and records for a period of five years after the end of the fiscal year to which they pertain.

G. Goods must be produced and processed in the United States (“Buy American”)

2. ***Competitive Sealed Bids (Formal Advertising)*** will be used to purchase goods, equipment, and services where the aggregate cost is \$100,000.00 or more, and when the selection of a successful supplier can appropriately be made principally on the basis of price. **NOTE:** Breaking up purchases with the intent of circumventing formal advertising procedures is contrary to federal procurement regulations. Any change in the district's normal purchasing practices which results in the aggregate amount of purchases becoming less than \$100,000 must be documented for review and audit purposes.

When competitive sealed bids are used, the following conditions, stipulations, and terms must be met:

- A. The invitation to bid will be publicly advertised;
- B. Bids will be solicited from an adequate number of known suppliers in sufficient time prior to the date set for the opening of the bids;
- C. The invitations for bid will clearly define the goods, equipment, or services needed in order for the bidders to be able to properly respond. This includes product specifications and general purchasing conditions;
- D. All bids will be opened publicly at the time and place stated in the invitations for bid;
- E. A firm, fixed-price contract award will be made by written notice to the responsible bidder whose bid is lowest, assuming the bid conforms to the requirements in the invitation for bid. **NOTE: *Section 730 of School Laws of Oklahoma*** states that school districts shall prefer in all purchases those supplies, materials, and provisions produced, manufactured, or grown in Oklahoma provided that such preference is not for articles of inferior quality to those offered from outside the state. Section 730 further states that a differential of not more than five percent (5%) may be allowed in the cost of Oklahoma materials, supplies, and provisions of equal quality;

- F. Where specified in the bidding documents, factors such as discounts, transportation costs, and life cycle costs (for equipment), if applicable, will be considered in determining which bid is lowest;
- G. Payment discounts will only be used to determine the low bid when prior experience of the school district indicates that such discounts are generally taken;
- H. Any and all bids may be rejected when there are sound documented reasons that the best interest of the program will not be served by the potential suppliers;
- I. Cost plus a percentage of cost method of contracting is prohibited.
- J. All bids received must be documented and such documentation shall be maintained by this school district with other program records for five years after the end of the fiscal year to which they pertain.

3. **Competitive Negotiation** can be used when competitive sealed bids are determined to be inappropriate, infeasible, or impossible. This method of procurement is commonly used for the acquisition of professional services. The document used to solicit bids is commonly referred to as a Request for Proposal.

When competitive negotiation is used, the following conditions, stipulations, and forms must be met:

- A. Proposals will be solicited from an adequate number (at a minimum, two (2)) of qualified sources to permit reasonable competition;
- B. The Request for Proposal will be publicized and reasonable requests by other sources to complete must be honored to the maximum extent possible;
- C. The Request for Proposal will identify all significant evaluation factors, including price or cost where required, and their relative importance;

- D. This school district will provide a mechanism: (1) for technical evaluation of the proposals received; (2) to determine which responsible bidders will be contacted for further written and verbal discussions; and (3) for selection of contract award;
- E. The contract will be awarded to the responsible bidder whose proposal is most advantageous to the school district when price or other factors are considered;
- F. Cost plus a percentage of cost method of contracting is prohibited;
- G. All Requests for Proposals received must be documented and such documentation shall be retained by the school district with other records for five years after the end of the fiscal year to which they pertain.

4. ***Non-competitive Negotiation*** is procurement through solicitation of a proposal from only one source and can only be used when the procurement is not feasible under small purchase procedures, competitive sealed bids (formal advertising), or competitive negotiation. The decision to use non-competitive negotiation must be justified in writing and be available for audit and review. As with the methods of procurement, such documentation must be maintained with other program records for five years after the end of the fiscal year to which they pertain.

Circumstances under which procurement may be made non-competitive negotiations are limited to the following:

- A. The merchandise or service is available only from a single source;
- B. A public emergency exists and the urgency for the requirement will not permit the delay involved with competitive sealed bids (formal advertising) or competitive negotiation;
- C. After solicitation from a number of sources, competition is found to be lacking.
- D. Cost plus a percentage of cost method of contracting is prohibited.

LOANS FROM GENERAL FUND TO CHILD NUTRITION FUND

A bona fide loans agreement may be made between the General Fund and the Child Nutrition Fund by July 1 if Child Nutrition operations cannot begin without this loan. A loan agreement is to be board approved for the exact amount that is borrowed and must be repaid on or before June 30 of the fiscal year of the loan. Prior year's obligations must not be paid with current year funds. If Child Nutrition Program costs exceed revenues, those costs become a General Fund expense.

Adopted: September 8, 1997

BUDGETING PROCESS

The board, through the superintendent and on the basis of the superintendent's recommendations, shall prepare and adopt the annual budget and keep thorough and accurate accounts of all income and disbursements. The board, through the superintendent, shall also prepare, file, and publish all required financial reports in accordance with the rules and regulations of the State Examiner and the State Board of Education.

Adopted: October 10, 1988

PUBLIC ACCOUNTANT

The Board of Educations shall annually employ a public accountant approved by the State Department of Education to prepare the annual Estimate of Needs and Financial Statement and to audit the financial records of the school district. The superintendent shall provide the public accountant information and guidance as needed for the completion of the work.

Adopted: October 10, 1988

PURCHASING PROCEDURE

No debt or financial obligation against the school district shall be incurred except through properly authorized and processed methods and procedures. All supplies and equipment shall be purchased under a purchase order system following established procedures and regulations and complying with applicable state and federal laws and regulations of the State Department of Education.

Adopted: October 10, 1988

PURCHASING AGENT

The Superintendent of Schools will serve as the purchasing agent but may delegate purchasing authority to approve certain kinds of routine purchases within set money limits to the Administrative Assistant for Business, Assistant Superintendent, and Principals.

The purchasing agent may approve deviations in the costs of purchases that have been authorized by the Board of Education up to an amount equaling 15% of the board approved price.

Revised: January 14, 1991

PURCHASES OVER \$4,000

Purchases of items in excess of \$4,000 shall be approved by the Board of Education. There are exceptions. The superintendent may authorize the purchase of the following for orders that exceed \$4,000:

1. To deal with urgent matters and emergencies;
2. For supplies (school, printing, janitorial and maintenance);
3. For furniture and classroom equipment; and
4. Library books and textbooks.

Purchases of items under \$4,000 may be authorized by the Superintendent of Schools following prescribed purchasing procedures.

Adopted: October 10, 1988

Revised: December 13, 2010

BLANKET PURCHASE ORDERS

As the designated purchasing agent, the Superintendent of Schools may issue blanket purchase orders for recurring purchases of goods or services as specified in **HB 1935**.

Adopted: October 10, 1988

COMPETITIVE BIDDING

It is the intent of the Board of Education that the school district purchase goods at the lowest or best cost. On rare occasions due to the nature of the item to be purchased or because of a special condition the board may approve purchases over \$4,000.00 without soliciting bids informally or by sealed bid process. On other occasions the board may approve purchases over \$4,000.00 based on bids received informally by telephone, personal conference, or in writing. Otherwise the board shall receive sealed bid proposals for purchases over \$4,000.00 following appropriate bidding procedures. In regard to construction the bidding requirements of the ***Public Competitive Bidding Act of 1974*** and its subsequent amendments shall be followed.

As the designated purchasing agent the superintendent shall attempt to secure or have secured competitive prices for purchases under \$4,000.00 unless it is impractical to do so.

Adopted: October 10, 1988

Revised: December 13, 2010

BIDS AND QUOTATIONS

No contract involving an expenditure of more than \$50,000 for the purpose of erecting a building or making improvements on school buildings shall be made except upon sealed proposals and to the lowest or best responsible bidder. This does not prohibit the district from erecting a building or making improvements on a force account basis.

Public construction contracts less than \$50,000 shall be let and awarded to the lowest responsible bidder by receipt of written bids. Public construction contracts are any contract for the purpose of making any public improvements or constructing any public building or making repairs to or performing maintenance on any school-owned building. **Contracts between \$25,000 and \$50,000 shall be let and awarded to the lowest responsible bidder by receipt of written bids or awarded on the basis of competitive quotes to the lowest responsible qualified contractor.** If a public construction contract is less than \$25,000, a contract may be negotiated with a contractor. No work shall be commenced until a written contract is executed and proof of insurance has been provided by the contractor to the school district's business office.

**POTEAU PUBLIC SCHOOLS
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The term “**force account**” means the purchase of necessary materials, and the employment of necessary workmen, by the school district itself, rather than entering into a contract with a building or other contractor to construct the building or other improvement. No contract involving sums in excess of \$50,000 shall be split into partial contracts involving sums below \$50,000 for the purpose of avoiding the requirements of the ***Public Competitive Bidding Act***.

For the purposes of this policy, the term “**improvements on school buildings**” shall **not** include any of the following:

1. Portable, or otherwise moveable, buildings, and structures;
2. Pre-fabricated metal buildings and structures, along with necessary utility services for such buildings or structures;
3. Roofs placed over existing roof structures; and
4. Other structures that can be disassembled after installation and removed without permanent damage to existing property.

For the purposes of the ***Public Competitive Bidding Act***, where total payments of principal and interest are anticipated to exceed \$50,000 the lease purchase of items pursuant to paragraphs numbered 2 and 3 above must be competitively bid.

Revised: December 13, 2010

STATE CONTRACT

Purchases made from vendors holding the State Contract will be deemed to have been made in conformance with the requirements for quotes or bids.

CREDIT CARD(S)

It is the Policy of the Poteau Board of Education that only the following credit card(s) will be used by designated personnel of this school district:

1. Master Card
2. Fuelman
3. Best Buy
4. Home Depot
5. Wal-Mart
6. Office Depot

The superintendent and/or district employees are the only personnel authorized to charge expenditures on each card.

The use of the credit card(s) will be carefully controlled by the superintendent. All usage of the credit card(s) will require the acquisition of an original invoice from the vendor in addition to the credit card invoice customer copy. Purchases made with the credit card will not be reimbursed without both the original invoice and the customer copy of the credit card invoice.

All bills received from oil companies or other credit card companies will be paid in full upon receipt and within the time period provided by the credit card company. The district shall not be responsible for any service charges for late payments.

SCHOOL CREDIT CARD (ADMINISTRATIVE REGULATIONS)

In accordance with the Policy of the Board of Education, the following regulations shall apply to the usage of the school credit card: Each credit card will be maintained in the superintendent's office. The use of the credit card(s) will be carefully controlled by the superintendent.

1. The superintendent and/or district employees are the only personnel authorized to charge expenditures on the card(s).
2. Personnel desiring use of the card(s) must submit a completed Travel Request Form and receive approval through the superintendent's office.
3. The card(s) may be checked out from the superintendent's office by the employee who is serving as sponsor for a board-approved activity.
4. A card usage log will be maintained in the superintendent's office and will include the following information:
 - a. The signature or initials of the employee checking out the card.
 - b. The activity for which the card is to be used.
 - c. The date the card is checked out.
 - d. The date the card is checked in.
 - e. Verification of receipts turned in for all purchases receipts for gasoline purchases must include the license number or vehicle number.

5. Credit card expenditures are limited to the following items:

Master Card

- a. Air, bus, taxi, train fares, car rentals, and parking fees.
- b. Hotel and motel accommodations.
- c. Registrations, meals, **participation expenses for student activities.**

Fuelman

- d. Gasoline or other fuel.

Best Buy, Wal-Mart, Office Depot

- e. Supplies, materials, equipment

- 6. Purchases are to be made only by the employee whose signature is recorded on the usage log as checking out the card.
- 7. Purchases made which are not approved by the board will be reimbursed to the school district within three days of notification. Anyone making such purchases may be prohibited from future use of the card.
- 8. Personal usage of the card is prohibited at all times.
- 9. All usage of the credit card(s) will require the acquisition of an original invoice from the vendor in addition to the credit card invoice customer copy. Purchases made with the credit card(s) will not be reimbursed without both the original invoice and the customer copy of the credit card invoices.
- 10. All bills received from oil companies or other credit card companies will be paid in full upon receipt and within the time period provided by the credit card company. Service charges for late payments cannot be paid by the school district.

EXPENSE REIMBURSEMENT

It is the Policy of the Poteau Board of Education that official school travel for board members must be approved in advance by the board and travel for employees will be approved in advance by the building administrator or the superintendent. Requests and arrangements for employee travel will originate from the appropriate building administrator's office. Travel requests will be made as early as possible and placed on the building calendar as well as the master calendar.

Poteau Public Schools will reimburse reasonable costs, subject to the availability of funds, for approved and documented travel. Travel status for reimbursement shall be defined as absence from the official's or employee's home area and/or official station area while performing approved official duties related to Poteau Public Schools.

Reimbursement for overnight lodging, while in official travel status, may be made in an amount not to exceed that which is authorized by the provisions of the ***Internal Revenue Code of 1986***, as amended, for deductibility of expenses for travel while away from home as authorized. Employees attending meetings, workshops, conferences, or other objectives of trips which are conducted at a designated hotel, motel, or other public lodging place or where lodging has been arranged for by the blocking of rooms or by rate reductions for the participants by the sponsor as evidenced by the announcement or notice of the meeting, workshop, conference, or other objective shall be reimbursed and the actual lodging expense not to exceed the single occupancy room rate charged by the designated hotel, motel, or other public lodging place, provided that the officials or employees are in official travel status approved by the supervisor or designee. Provided further, employees attending meetings, workshops, conferences, or other objectives of trips, which are conducted at a designated hotel, motel, or other public lodging place as provided, who choose to acquire less expensive lodging at another hotel, motel, or other public lodging place shall be reimbursed the actual lodging expense not to exceed the single occupancy room rate charged by the designated hotel, motel, other public lodging place. Provided further, employees so choosing this option shall be reimbursed for local transportation costs incurred traveling between such optional lodging the designated hotel, motel, or other public lodging place not to exceed the difference between the cost of the designated lodging and the cost of the optional lodging. Receipts issued by the hotel, motel, or other public lodging place shall accompany claims for reimbursement. All personal incidentals should be paid for by the individual when checking out since they are not authorized for reimbursement.

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Reimbursement of meals expenses, while in official travel status, shall be made in an amount authorized by the provisions of the ***Internal Revenue Code of 1986***, as amended, and as listed on the district reimbursement claim, for officials or employees and as approved by the immediate supervisor or designee. If meals and lodging at a meeting, workshop, conference, or other object of travel are furnished as a "package plan", reimbursement may be made, based upon a receipt but at a daily rate not to exceed the total daily rate provided by the Internal Revenue Code.

Reimbursement for expenses other than meals and lodging may also be made in accordance with the provisions of this policy. Expenses for registration, parking, toll charges, and similar expenses will be reimbursed when documented by receipt.

School vehicles, when available, may be used for official business only. Private vehicles may be used when school vehicles are not available. If a school gasoline credit card is used, mileage will not be reimbursed. Mileage expense will be reimbursed at the IRS Standard using the most recent made available when a school gasoline credit card is not used.

Reimbursement for fares paid for airplane transportation shall not exceed coach class fare. A copy of the invoice or airline ticket is required. Receipt is required for reimbursement for transportation by railway or bus. Travel insurance is not an allowable item.

Claim Forms for travel expenses are available in the building administrator's office. Upon returning from travel, the claimant should complete the Request for Reimbursement Form to be presented to his/her supervisor. The supervisor shall certify the claim as to compliance and forward the documentation to the business office for payment. All necessary receipts should be attached for full reimbursement of allowable expenses.

Documentary evidence to adequately support all expenditures claimed for reimbursement may include receipts, invoices, travel logs, expense statements, and any other similar records that together are sufficient to establish each element of every expenditure. Documentary evidence is ordinarily considered adequate if it discloses the following:

1. **Meal Receipts:** Date, name, and location of the restaurant; amount of each individual expenditure including indication that a charge (if any) is made for an item other than meals and beverages; an indication of how many people were served and, if more than one, the receipt should indicate separately the charge for each meal served.

2. **Lodging Receipts:** The name and location of the hotel, the date or dates the individual stayed there; if more than one occupant, the receipt should indicate the number of people the charge is for. All personal incidentals should be paid for by the individual upon checkout. Meals and other expected expenses shall not be reimbursed if listed only on the lodging receipt without supplemental documentation and without prior authorization.
3. **Transportation Costs:** The amount and date of each separate expenditure with respect to the transportation costs, the amount and date of each use of transportation (mileage for automobiles and similar modes of transportation, time for rentals, cabs, etc.), and the business purpose of each transportation expenditure.

Each receipt submitted for reimbursement shall have the signature of the claimant and purpose of absence (event). Receipts submitted with hand written amounts must be supported with supplemental documentation. All receipts must be itemized describing each item and its cost.

Revised: June 14, 2004

INVESTMENT OF SCHOOL FUNDS

In compliance with the provisions of Oklahoma Statutes, the superintendent acting on behalf of the Board of Education shall set aside funds, as they become available, for current operations and for investments, based upon information provided by the treasurer. The treasurer is to invest the full amount of the money designated for investment as prescribed by law.

The treasurer shall satisfactorily complete an Investment Education Program approved by the State Board of Education in order to make informed decisions regarding the safety, returns, liquidity, costs, and benefits of the various investment options allowed by law and policy.

Among the factors addressed in investment decisions is ease of converting investments to cash if operational money is needed. The treasurer upon consultation with the superintendent is authorized to withdraw funds from the investments as necessary to meet emergency requirements which cannot be covered from the money set aside for operations.

Investment funds shall be distributed among securities with attention given to cash flow, maximizing yield while considering safety of the funds, credibility of the instrument, and capability of investment management.

The decision to invest funds will be made considering the desire of the board to invest funds in ways that provide the most interest income for the district and, in doing so conduct business within the district when possible.

The superintendent and/or treasurer shall work with banks, federal savings and loan associations, and investment brokers within the district to determine the best investment arrangements available. Generally when the best returns locally are within one-half percent or less of the Oklahoma Public School Investment Interlocal returns, money will be invested locally. Otherwise the Interlocal will be utilized for investments so greater income can be earned. The one-half percent difference alone may not be the determining factor if actual dollar amounts from the length of the investments, fees or even convenience make the Oklahoma Public School Investment Interlocal the best investment.

The treasurer, after having successfully completed the approved State Board of Education training, may invest in:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the Government of the United States is pledged;
2. Obligations to the payment of which the full faith and credit of the State of Oklahoma is pledged;
3. Certificates of Deposits of banks when such certificates or deposits are secured by acceptable collateral as in the deposits of other public monies;
4. Savings accounts or saving certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation;
5. Repurchase Agreements that have underlying collateral consisting of those items specified in numbers 1 and 2 of this Policy. Included are obligations of the United States, its agencies and instrumentalities, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes;

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6. County, municipal or school district direct debt, obligations for which an advalorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary. All collateral pledged to secure public funds shall be valued at no more than market value;
7. Money Market Mutual Funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities. The restrictions specified in 1 through 6 of this Policy apply;
8. Warrants, bonds, or judgments of the school district; or
9. Qualified Pool Investment Programs, the investments of which consist of those items specified in 1 through 8 of this Policy. The pooled program must be governed through an Interlocal Cooperative Agreement formed in accordance with applicable law. The program must competitively select its investment advisors and other professionals and must be a pool approved by the Board of Education. The approved Pool Investment Program is the Oklahoma Public School Investment Interlocal (OLAP).

The superintendent is authorized to direct the investment of all surplus Activity Funds according to the provisions of Oklahoma State Law.

Adopted: August 9, 1998

TRANSFER OF SINKING FUND INTEREST TO GENERAL FUND

In accordance with 1157 the treasurer, on instruction of the superintendent, is authorized to annually transfer Sinking Fund interest to the General Fund. Such transfer may be made to increase the district's operational funds.

Adopted: June 29, 2000

MANAGEMENT PROCEDURES FOR ACTIVITY FUNDS

Activity Funds are to be operated and managed in accordance with state law, regulations of the State Department of Education and procedures established by the superintendent within law and regulations.

All funds raised by school activities must be deposited with the financial secretary of the school. The distinction between a booster club fund raising activity and a school activity fund raiser is whether the selling, collecting or providing of services is carried out by students or by booster club members. Fund raisers in which students are the primary workers are defined as school activity fund raisers. In accordance with H.B. 2107, the funds of booster clubs are not considered a part of the Activity Fund.

The Activity Fund is a centralized fund for the entire district. Accounting is done by a district office employee appointed and supervised by the superintendent. The superintendent shall serve as the Custodian of the Activity Fund. He or she may delegate accounting, receiving, depositing, and expending funds to clerical and administrative staff to carry out the detail of Activity Fund administration but the responsibility and supervision of the fund remains the superintendent's in his or her role as Custodian.

HB 1935 requires Boards of Education to establish Activity Fund Sub-accounts at the beginning of each fiscal year. The Poteau Board shall carry out this responsibility by approving an Activity Fund Financial Report in each Regular Meeting.

Revised: July 12, 1996

MEALS/REFRESHMENTS FOR FACULTY

General Fund monies may not be utilized for gifts, food or drinks, or letter jacket purchases. Proceeds from the Banquet Account of the Activity Fund may be used to pay for the beginning of school breakfast and the end of year luncheon for faculty. The Banquet Account funds may also be used for the purchase of refreshments for staff development sessions or other special meetings of the faculty.

Adopted: July 11, 1994

AWARDS

In order to honor retiring employees and board members whose terms have ended, the Miscellaneous Sub-account of the Activity Fund may be used to purchase modest retirement awards for employees or to purchase plaques to honor Board of Education Members at the end of their service.

Adopted: July 11, 1994

**DISTRICT REPRESENTATIVE FOR FEDERAL AND
STATE GRANT PROGRAMS**

The Superintendent of Schools is designated as the district official responsible for representing the school system in business related to federal and state grant programs. This involves preparation of grant proposals, supervision of the programs, submission of reports, and carrying out related regulations. The superintendent may delegate the details of such work to other school staff while exercising oversight and maintaining responsibility for the programs.

Adopted: July 11, 1994

POTEAU PUBLIC SCHOOLS STUDENTS	FOSTER CARE :
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Poteau Public School District Foster Care Plan

In Section 1111(c)(5) of ESSA, the school district must collaborate with the Child Welfare Agency and Tribal Child Welfare Agencies (CWA) to implement the Title I educational stability provisions. Therefore, each school district shall develop a clear, written Foster Care Plan. As such, the Foster Care Plan for Poteau Public School District shall be as follows:

1. LEA Point of Contact and responsibilities.

The superintendent will designate at least one person to serve as the Foster Care Point of Contact (POC). The POC may also be the homeless student coordinator. This designation will occur by December 10, 2016, and shall be updated annually. The name of this person will be turned in to the OSDE through the online Grants Management System by September 30th of each year. If additional staff members are needed to meet the requirements, the superintendent will make assignments as deemed necessary. The POC will work in the best interest of the child to ensure that all educational requirements are being met.

The POC will work closely with the CWA to:

- Coordinate with the corresponding child welfare agency POC to implement Title I provisions;
- Lead the development of a process for making the best interest determination;
- Document the best interest determination;
- Facilitate the transfer of records and immediate enrollment;
- Facilitate data sharing with the child welfare agencies, consistent with FERPA and other privacy protocols;
- Develop and coordinate local transportation procedures;
- Manage best interest determinations and transportation cost disputes;
- Ensure that children in foster care are enrolled in and regularly attending school; and
- Provide professional development and training to school staff on the Title I provisions and educational needs of children in foster care, as needed.

POTEAU PUBLIC SCHOOLS STUDENTS	FOSTER CARE
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2. Decision-making process.

A committee will meet to determine if the school of origin is not in the best interest of each foster care child and the appropriate placement of the child. The committee will be comprised of the site administrator or representative, the LEA's POC, and a member of the CWA. In

emergency circumstances the CWA has the authority to make an immediate decision regarding the school placement, and then consult with the LEA and revisit the best interest determination of the child.

In the event of a disagreement regarding school placement for a child in foster care, the CWA will be considered the final decision maker in making the best interest determination. The CWA is uniquely positioned to assess vital non-educational factors such as safety, sibling placements, the child's permanency goal, and other components of the case plan. The CWA also has the authority, capacity, and responsibility to collaborate with and gain information from multiple parties including parents, children, schools and the court in making these decisions.

3. The type of documentation or records that should be shared between parties.

Foster care parents, social workers or other legal guardians will be allowed to immediately enroll children in foster care in the school district without having the necessary paperwork (birth certificates, shot records, academic records, special education records, etc.) This is to help aid the student with a smooth transition into the district. The receiving school district will contact the school district of origin for the records and make adaptations as needed. After enrollment, the following guardianship or legal custody documents shall be provided for verification by the foster family or CWA:

- Power of attorney
- Affidavit
- Court Order

Poteau Public School District will share education records with the CWA that are allowed by the Family Educational Rights and Privacy Act (FERPA) and other state

POTEAU PUBLIC SCHOOLS MANAFEMENT	FOSTER CARE
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privacy laws. This allows educational agencies to disclose without parental consent educational records, including IDEA, of students in foster care to the CWA.

4. Collaborative structure, such as regularly scheduled meetings, in which relevant individuals can participate in a particular process.

The POC will meet with the site administrator, school counselor, classroom teacher, and foster parent as needed to discuss the progress of the child in foster care and will document the results of meetings. All decisions will be made utilizing a collaborative team approach to determine what will be in the best interest of the child.

5. The best interest determination document regarding the child's school placement (school of origin or the receiving school).

Poteau Public School District shall utilize the following sample form from the Oklahoma State Department of Education in making a "best interest" determination for each child in foster care. The final determination as to what is in the best interest of the child will be made by the CWA.

Print on School Letterhead and
 Individualized for Each Student
 Best Interest Determination
 Evaluation

Child's Name: _____ Birthdate: _____ Age: _____ Grade: _____ Date: _____ Current District: _____ Current Site: _____ <i>Student will remain in the current school unless consideration of the following factors indicates a change of school placement is in the child's best interest (check all that apply.)</i>			
	School of Origin (A)	Receiving School (B)	Other Previous School Attended (C)
Which school will better meet the relational needs of the child? Select all that apply: <ul style="list-style-type: none"> <input type="radio"/> Siblings <input type="radio"/> Relationships with peers <input type="radio"/> Relationships with staff Describe the relationship connections at current school: _____ _____ List strategies for maintaining important connections should other best interest determination be made:			
Which school will better meet the individual academic needs and challenges of the child? Select all that apply: <ul style="list-style-type: none"> <input type="radio"/> IEP <input type="radio"/> 504 Plan <input type="radio"/> Gifted Program <input type="radio"/> Career Tech <input type="radio"/> EL Services 			
Which school will better meet the social/emotional needs and challenges of the child? Select all that apply: <ul style="list-style-type: none"> <input type="radio"/> Social <input type="radio"/> Emotional <input type="radio"/> Safety 			
Which school will better meet the unique needs and interests of the child? Select all that apply: <ul style="list-style-type: none"> <input type="radio"/> Extracurricular Activities <input type="radio"/> Sports <input type="radio"/> Other 			
Student will describe the areas of desired school involvement: _____ Which school will best meet the permanency goal and likelihood of reunification with parents or siblings?			
Which school is more appropriate for the child's age and length of travel? Explain: _____			

Describe the child's transfer history.			
Which school does the student prefer to attend? Explain: _____			
Which school does the caregiver or current placement provider recommend the student attend? Explain: _____			
Identify strategies for successful transition to new school and/or support in current school: _____			
Supporting Documentation Attach any supporting documentation used to determine best interest of child: <ul style="list-style-type: none"> ○ Report Cards ○ Progress Reports ○ Achievement Data (test scores) ○ Attendance Data ○ IEP or Section 504 Plans ○ Other: _____ Determination <i>Based on the information provided and considering the best interest of the child, the team has determined the following school is the most appropriate educational placement for the child:</i> _____ Team Members: LEA representative: _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <i>Printed name</i> <i>Signature</i> </div> CWA representative: _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <i>Printed name</i> <i>Signature</i> </div> Education Decision Maker _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <i>Printed name</i> <i>Signature</i> </div> Other: _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <i>Printed name</i> <i>Signature</i> </div>			

Transportation procedures.

Children in foster care will be entitled to transportation services in the same manner as

all other children in the school district. In addition to regular transportation routes, the school district will collaborate with the CWA when transportation is required to maintain children placed in foster care in a school of origin outside their usual attendance area or district when it is in the best

interest of the student. Under the supervision of the superintendent, the POC will invite appropriate district officials, the CWA, and officials from other districts or agencies to promptly arrange cost-effect transportation for the student.

6. Responsibilities and costs related to student transportation.

Poteau Public School District will collaborate with the CWA to develop and

implement clear, written procedures governing how transportation is provided to maintain children in foster care in their schools of origin. The school district will also work with the CWA to reach an agreement in regards to covering the transportation costs. The agreement will cover how the transportation will be provided, arranged, and funded for the duration of the child's time in foster care. Each agreement can/will vary greatly because the unique needs of each child should be considered in making the decision on transportation.

7. Clear, written policies that will remove barriers to immediate enrollment and record transfers for children in foster care. Poteau Public School District Board of Education adopts this Foster Care Plan policy to eliminate any barriers to enrollment and/or transfer of educational records for children in foster care.

Board Approved 11/12/18

POTEAU PUBLIC SCHOOLS MANAGEMENT	Federal Programs :
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**FEDERAL PROGRAMS
COMPLAINT RESOLUTION**

Any parent, individual, or organization with a Complaint that the district is violating a federal statute or regulation with regard to the Title I a federal program at Poteau Public Schools may make the complaint known to the superintendent of schools in written form by filling out part I of the form, "Investigation Report on the Administration of ESEA Title I Federal Program Activities." Within 30 days of receipt of the complaint, Public Schools will conduct an investigation of the allegations. The investigation shall include opportunities for the complainant or the complainant's representative to present evidence and question witnesses. Subsequent to the investigation, a report of findings will be filed with the State Department of Education and the complainant.

If the complaint has not been resolved to the satisfaction of the complainant, a hearing shall be conducted by the Poteau Public Schools Board of Education within 30 days of receipt of written request for such a hearing. The hearing shall include opportunities for the complainant or complainant's representative to present evidence and question witnesses.

The complainant has the right to appeal the decision of the Poteau Public Schools to the State Department of Education, Compensatory Education Section, Oklahoma City, Oklahoma 73105.

A complaint made directly to the State Department of Education (SDE) without previously being filed with this school district will be reviewed by the SDE to determine if an investigation is warranted by the SDE because of the seriousness of the complaint or if the complaint shall be returned to the complainant to be filed with this school district. Complaints forwarded to this district shall be investigated within 30 days of receipt of the complaint by this district.

Legal reference:34 C.F.R. § 299.10

DIRECTOR OF FEDERAL PROGRAMS

When the Poteau School system does not employ a federal programs director, the superintendent shall assume the responsibility for these duties. The superintendent has the authority to delegate this responsibility to a qualified administrative assistant. The superintendent or administrative assistant will report semiannually to the school board on all federal programs and keep the administration advised of pending charges in the various programs.

Administrative Responsibility

1. Complete applications for existing programs.
2. Complete applications for programs not in existence.
3. Disseminate information to the public.
4. Complete final reports. This includes maintaining time distribution and

management

records for those employees who are paid with federal funds.

5. Order and mark supplies and materials with date of purchase for Title I, ESEA; Title

IVB Library Equipment, Guidance, Counseling, and Testing; Johnson O'Malley; and

Title IVC, Innovative and Support Programs.

6. Develop goals and guidelines for the school system to comply with HEW Title IX regulations.

7. Select parent committee to serve on individual federal programs.

8. Organize meetings and keep all interested parties informed and serve as chairperson

for all groups

Special Education - P.L. 89 - 313 ESEA Handicapped, VI - B Handicapped

1. Homebound program;

2. Title programs that apply to special education;

3. Special education - out of district transportation reporting;

4. Special education report on class membership;

5. Special education claims for other districts' students.

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