

## Discussion Questions and Answers

October 3, 2014

### Table 1

1. **Payroll records and substitutes**-Discuss at your table how the subs at your school are handled. This should include how each sub is contacted, how they sign in and out, how you reconcile the sub to the teacher absence and how you make sure subs are paid timely. Discuss any loopholes where a substitute teacher may be being paid without subbing for a teacher.

After the discussion, come to a consensus and write a procedure for substitutes that will assure all subs are properly matched to a teacher (reconciled) and paid timely.

#### Answer:

1. Teachers should use the Eschool Solutions Smart Find Express system under the employee tab on the NHCS webpage to call in if they are going to be out.  
<https://esub.nhcs.net/logOnInitAction.do>
2. In the morning, the payroll operator logs into this system and prints the report.
3. At this point, voice mail is checked to make sure no messages have been left about subs.
4. When subs arrive they will need to sign into the Sub Sign in book-manual or electronic.
5. They are assigned to a classroom and may be issued keys.
6. The payroll operator at the end of the day verifies that the Smart Find Express system and the sign in book match.
7. Then this information is keyed into SPEED against a teacher absence. If there is not a teacher absence to key it against, it is coded a SO-sub only.
8. A report is printed to make sure all subs in the Sub Sign in book have been entered into the system.
9. This needs to be entered by the payroll due date or daily to assure timely payment to subs.

### Table 1

2. **Keys and Key Log**-looking at your key/badge logs that you brought, everyone should share their key/badge logs with other members at your table.
  - a. Go around the table and each person should describe their school's key log procedures. Then discuss the following:
    - i. List where the NHCS badge and key procedures are located.
    - ii. List the process when a key is lost or missing.
    - iii. How do you issue keys to subs and list which keys are given to subs?
    - iv. When a principal leaves, how do you request their keys?
    - v. With building security in mind, make any needed suggestions to the current key procedures.

#### Answer:

- i. Procedures are listed on the Maintenance Department webpage under Building Access Procedures <http://www.nhcs.net/maintenance/> you will need your network password to log into these procedures.

- ii. On page 6 it lists the steps and forms needed to report a lost or missing key/card.
- iii. On pages 3 and 4 it discusses the issuance of keys and cards. Generally, the school may request extra keys or cards to be used for subs depending on your building layout to provide entry into the school such as the playground area. Some schools collect a set of personal car keys so the sub will remember to turn in their school keys/cards at the end of each day. All keys and cards, even if temporary, will need to be logged out so accountability to keys/badges is always maintained.
- iv. The key control person will fill out the correct forms and inform Maintenance of a change in principal. This process can be signed by the current Assistant Principal as they are acting as a principal until the new principal arrives.
- v. Suggestions as needed.

## **Table 2**

### **3. Issues**

- a. When you are at the school you may see or hear items and issues that arise that you are not comfortable with.
  - i. List the sequence of steps that you should take to report this action.
  - ii. List where you can direct a person at a school that wants to report a law or policy violation or anything suspicious.

#### **Answer:**

- i. Talk to your supervisor if possible. Call the internal auditor if you want to discuss, I am very confidential. If you want to report this anonymously or someone you know needs to report it anonymously, they can use my fraud hotline.

[http://www.nhcs.net/auditor/fraudform/fraud\\_form.htm](http://www.nhcs.net/auditor/fraudform/fraud_form.htm)

Fraud Posters should be at every school and department (this is the old Code of Ethics Poster):

[http://www.nhcs.net/auditor/PDF\\_Files/NHCS\\_FraudHotlinePoster6-18-2013.pdf](http://www.nhcs.net/auditor/PDF_Files/NHCS_FraudHotlinePoster6-18-2013.pdf)

## **Table 3**

- 4. **AUP and Student image release forms**-these forms are kept with the data manager but often parents come to the front office to sign these forms.
  - a. List where the AUP form and policy is on the webpage.
  - b. List where the Student Image Release form is on the webpage.
  - c. To the best of your knowledge, discuss at your school how the technology facilitator, data manager and teacher monitor the information described in these forms.

#### **Answer:**

**NHCS Easy Button:** If you do not know which department or where a form is located, go to the NHCS webpage and find the search button. Insert what you need to find and TADA there it is your “NHCS Easy Button”

- a. The Form is on the Technology webpage as well as linked to the Board Policy. There is one for students and one for staff.

- i. Student form:  
[http://www.nhcs.net/policies/Documents/Policy7188\\_StudentAgreement.pdf](http://www.nhcs.net/policies/Documents/Policy7188_StudentAgreement.pdf)
- ii. Staff form  
[http://www.nhcs.net/policies/Documents/Policy6086\\_StaffAgreement.pdf](http://www.nhcs.net/policies/Documents/Policy6086_StaffAgreement.pdf)
- iii. Staff policy is 6086:  
<http://www.nhcs.net/policies/series6000/6086.pdf>
- iv. Student policy is 7188:  
<http://www.nhcs.net/policies/series7000/7188.pdf>
- b. Student Image Release Form is on the technology webpage under forms:  
NHCS Student Release Form:  
<http://www.nhcs.net/forms/NHCSImageRelease.pdf>
- c. Data Manager should go into Power Schools and check the boxes that apply to both of these forms for students. Technology Facilitator should not allow access unless these forms have been turned in and signed. For staff, typically the technology facilitator maintains these files.
- d. For the Student Image Release Form, the teacher usually maintains a copy so that they are aware of any students who choose NOT to be photographed but this information should be in Power Schools so teachers can see it in the student's file.

#### **Table 4**

### **5. Time Exception Log**

- a. List all the reasons that the time exception log should be used at the school.
- b. List all the reasons that the time exception log SHOULD NOT be used at your school.
- c. At your table, discuss how you “manage” this log in order to comply with the intent.
- d. List where the procedures can be found for the time exception log.

#### **Answer:**

- a. The time exception log should be used when someone forgets to clock in or out or the time clock is down.
- b. Time exception clock should NOT be used for a convenience, lack of training, try to manipulate the time in and out.
- c. Payroll operators should review the log monthly and discuss with the principal if they see any patterns where there appears to be “regular” use of the exception log. Nancy’s rule of thumb is to look for any entries by the same person 4x per month or more and ask why this is occurring “frequently”.
- d. Page 8 of the Payroll Manual:  
[http://www.nhcs.net/finance/manual\\_pr/NHCS\\_Admin\\_Payroll%20Manual-July\\_2014.pdf](http://www.nhcs.net/finance/manual_pr/NHCS_Admin_Payroll%20Manual-July_2014.pdf)

#### **Table 5**

### **6. Donations**

- a. List the types of donations that a school receives.
- b. List the policy number that covers donations.
- c. List where the donation procedures and forms can be found.
- d. List what steps are needed in each of these situations:
  - i. A computer valued at \$2000 is given to the school.
  - ii. A washing machine valued at \$1500 is given to the school; it has some issues about draining the water out of the tub.
  - iii. Cash is given to the school.
  - iv. A teacher puts a project on GO FUND ME on the website and receives donations.
  - v. A teacher has put a classroom project on Donors Choose and receives a new I pad.

**Answer:**

- a. Various answers-parents, companies, sponsors.
- b. Board Policy 3240: <http://www.nhcs.net/policies/series3000/3240.pdf>
- c. Treasurer's Manual has the procedures and Forms are 70-120 Donation Letter and 70-121 Donation ticket.
- d. Computer valued at \$2000:
  - i. For any donated technology equipment refer to Board Policy 9600: <http://www.nhcs.net/policies/series9000/9600.pdf>
  - ii. For any technology equipment you have to check with technology department first no matter what the dollar value: [http://www.nhcs.net/technology/pdfs/Standards\\_DonatedComputerHardware.pdf](http://www.nhcs.net/technology/pdfs/Standards_DonatedComputerHardware.pdf)
  - iii. If technology said this was okay then because of the value you would need to fill out the Fixed Asset Addition Form on the Finance Webpage. [http://www.nhcs.net/finance/forms\\_fa.htm](http://www.nhcs.net/finance/forms_fa.htm)
  - iv. Washing Machine Valued at \$1500-Non-technology equipment should be checked with the Maintenance Director. There may be water and electric connections that need to be considered for their costs. Inventory Procedures page 10. [http://www.nhcs.net/auditor/InventoryProcedures/InventoryProcedures\\_061312.pdf](http://www.nhcs.net/auditor/InventoryProcedures/InventoryProcedures_061312.pdf)  
If maintenance said this was okay then because of the value you would need to fill out the Fixed Asset Addition Form on the Finance Webpage. [http://www.nhcs.net/finance/forms\\_fa.htm](http://www.nhcs.net/finance/forms_fa.htm)
  - v. Cash is given to the school. Treasurer's Manual section under donations. Write a donations letter using the form 70-120. Make sure to identify the purpose of the funds. For this year I developed a Donation Ticket form 70-121. This is a small ticket that can be filled out by the donor and attached to the receipt that is signed by the donor. This helps us to use the money as intended for the donated purpose. Some examples might be, as the principal sees fit, for a field trip for others, for playground equipment or for a program at the school such as art. Then depending on the donation, a School Funds account can be selected that matches the donors wishes.

- vi. Go Fund Me donations have become popular. They come by way of a check from GO FUND ME. These are hard to give a donation letter to as the company submits the check not the individual. Make sure to alert your principal when these arrive and tell your staff members they need to have prior principal approval on a fundraising form before submitting these on line as they most likely use school or student data in order to receive this funding. <http://www.gofundme.com/> AND the check will need to be deposited into an account based on the purpose by the donor.
- vii. Donors Choose donations are received in non-monetary items.
  - i. First, these need to be approved by the principal on a fundraising form as the staff will submit a request using school or student data.
  - ii. If pictures are submitted the Student Image Release form will need to be used and followed.
  - iii. Items requested need to be pre-approved especially if it is technology or equipment and instructional material.
  - iv. Technology items need to be approved by the Technology Department.
  - v. Depending on the value of the item, it may need to be placed on the Fixed Asset List.
  - vi. **And make sure the teacher is VERY AWARE this is NOT their personal property; this belongs to the school system.**  
<http://www.donorschoose.org/>

#### **Table 6**

7. **Returned Checks**-Discuss this situation. When looking at the balance in your Accounts Receivable account and looking at your returned check folder, there is a difference in the balances.
- a. List the steps that you need to take to make sure that the accounts receivable balance equals your supporting documentation for your returned checks.

**Answer**-Compare each entry by pulling a history in Schools Funds of your AR account. Look at your returned check folder and match all entries. For any items that you cannot match, you should write-off the amount by using the steps in the School Funds user's manual.

#### **Table 6**

8. **Outstanding Checks**-In School Funds each month there is a list of Outstanding Checks.
- a. List the monthly, quarterly and annual procedures for handling outstanding checks.
  - b. List the government entity that oversees the outstanding check procedures.
  - c. Give a definition of "escheat".
  - d. List the law for escheating in North Carolina.

**Answer-**

- a. **Each month** the treasurer should review the outstanding check list to make sure that all checks that have been cleared with the bank are not on the outstanding check list.

**Each quarter**, the treasurer must attempt to make contact with the person or company the check was made payable to. In looking at this it may be difficult if accurate information was not obtained when the check was written. Make sure when writing checks to get the current name, address and phone number and enter these into the vendor file in School Funds. Sometimes you may want to Google to find a person or a company where the address has changed. If contact is made and the check has been lost, then determine the amount of the check and the cost of the stop payment. You and the principal will determine if a stop payment is needed. Send an Affidavit to the person or company and they can determine if they want to give this as a donation or if they want a replacement check.

After an Affidavit is received, **then and only then**, you can remove the outstanding check from the outstanding check list. Follow procedures in the School Funds Users Manual.

- b. North Carolina Department of the Treasurer  
<https://www.nctreasurer.com/upp/Pages/default.aspx>
- c. Escheat means the reversion of property to the state. For NHCS this is not upon their death, but part of the “abandoned property law”.
- d. NCGS 116B Escheat and Abandoned Property.  
[http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/ByChapter/Chapter\\_116B.pdf](http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_116B.pdf)

#### **Table 7**

### **9. Cafeteria Charges**

- a. There was a new process as of June 30, 2014.
- Explain what processes you did at your school **before June 30<sup>th</sup>** to reduce the amount of unpaid cafeteria charges by students. Therefore reducing the outstanding balance your school owed to Child Nutrition at June 30<sup>th</sup>.
  - After June 30<sup>th</sup>, if your school had a balance, explain what methods you are using to either write off these balances or trying to collect any outstanding charges from last year.

**Answer:** Answers will vary.

- Might use Power Schools Fees Module to track fees after June 30<sup>th</sup>.
- Might use Connect 5 to let parents know a balance is due.
- Might withhold future school activities such as prom or parking passes.

#### **Table 8**

### **10. Camps**

- Find the section in the Treasurer’s Manual about camps.
- List whether the following camps are outside groups or NHCS sponsored camps.
  - The school coach holds summer baseball camp on school property.

- ii. The school coach holds a Pop Warner baseball camp on school property.
- iii. The school drama teacher holds a summer camp on drama.
- iv. The school art teacher holds a summer camp for her church on school property.
- v. The band director at the school has private flute lessons on school property after school.

**Answer:**

- i. This is a school sponsored camp and all of our normal personnel and accounting procedures apply, see the Treasurer's Manual under CAMPS for procedures.  
<http://www.nhcs.net/auditor/treasurersmanual.pdf>
- ii. This is an outside group using NHCS facilities and they will need to run this through our Facility Use process.  
<http://www.nhcs.net/operations/facilityuse.htm>
- iii. This is a school sponsored camp and all of our normal personnel and accounting procedures apply, see the Treasurer's Manual under CAMPS for procedures.  
<http://www.nhcs.net/auditor/treasurersmanual.pdf>
- iv. This is an outside group using NHCS facilities and they will need to run this through our Facility Use process.  
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- v. This is an outside group using NHCS facilities and they will need to run this through our Facility Use process.  
<http://www.nhcs.net/operations/facilityuse.htm>

**Table 9**

11. **New Principal**-when a new principal enters your building talk at your table about steps that can be taken to assist them understand your job. Include: School Funds, P-Card, Budget and Payroll.

**Answer:**

- a. For School Funds, refer to the Treasurer's Manual section for:
  - i. Duties and Responsibilities –Principal
  - ii. Bank Accounts and Signature Cards, Changing Staff
    - 1. Basically, get a new signature card signed, and sign off on all School Funds reports.
  - iii. Receipts and Disbursements
  - iv. General Fund Guidelines
- b. For P-Cards, refer to the Purchasing webpage where they can click on the Procurement Care Procedures drop down menu for all the information.  
<http://www.nhcs.net/purchasing/>
- c. For the budget information, the Budget Manual on the Finance webpage:  
[http://www.nhcs.net/finance/forms/NHCS\\_Budget\\_Manual\\_July\\_2014.pdf](http://www.nhcs.net/finance/forms/NHCS_Budget_Manual_July_2014.pdf)
- d. For the payroll information , refer them to the payroll manual on the Finance Webpage:

[http://www.nhcs.net/finance/manual\\_pr/NHCS\\_Admin\\_Payroll%20Manual-July\\_2014.pdf](http://www.nhcs.net/finance/manual_pr/NHCS_Admin_Payroll%20Manual-July_2014.pdf)

- e. These procedures will allow the new principal to see their duties and responsibilities for Schools Funds, Budget Fund and Payroll.

**Table 9**

12. **Tickets**-Tickets may be issued for several reasons to gain entry into an event.
- a. List the different types of tickets that can be sold and the procedures.
  - b. List where you would find procedures for tickets and pricing.
  - c. Each person should discuss what types of ticket sales they have at their school. Then list problems that have been encountered with ticketing procedures. As a group resolve any issues with ticket sales and report to the group.

**Answer:**

- a. There can be athletic events, school dances, art performances etc.
- b. Procedures for these can be found in the Treasurer's Manual in two sections: Athletic Gate Receipts and Art performances.  
Treasurer's Manual <http://www.nhcs.net/auditor/treasurersmanual.pdf>
- c. Answer will vary.

**Table 10**

13. **Fundraising**-Schools can have school wide, club or class fundraisers.
- a. List the best and worst fundraiser that your school has done. List why it was good or bad.
  - b. List the steps needed to be followed before ANY fundraising can begin and where to find the information.
  - c. List where fundraising guidelines can be found.
  - d. When selling an item, list what steps need to be taken for paying sales tax. (books, shirts...)
  - e. When selling a service, list what steps need to be taken for paying sales tax. (car wash).
  - f. When a club such as cheerleading, does fundraising to offset the cost of the cheer uniform, list how the cheerleading advisor tracks the proceeds from the fundraiser.
  - g. If a Booster Club, PTO or PTA wants to fundraiser, list the Board Policy number and any other helpful information.
  - h. List any other Board Policy that may be helpful with fundraising.
  - i. List where information is found when a school or club wants to have a sponsor.



**Answer:**

- a. Various Answers.
- b. A staff member **MUST** complete a fundraising form and be approved by the Principal **BEFORE ANY ACTIVITY CAN BEGIN**.  
<http://www.nhcs.net/fundraising/fundraising.htm>
- c. Fundraising guidelines can be found on the Internal Audit Webpage:  
[http://www.nhcs.net/auditor/PDF\\_Files/SchoolSponsoredFundraisingTips2012.pdf](http://www.nhcs.net/auditor/PDF_Files/SchoolSponsoredFundraisingTips2012.pdf)
- d. Treasurer's Manual section on Sales Tax.
- e. Trick question, no sales tax needs to be paid on a service, just when a product is sold.
- f. Various methods, typically an EXCEL spreadsheet is what I find. But some sort of method must be present. I have a new EXCEL Google Document that I can send to anyone interested.
- g. PSO guidelines can be found at the Internal Auditor webpage:  
[http://www.nhcs.net/auditor/PDF\\_Files/ParentSupportOrganizationGuidelines2012.pdf](http://www.nhcs.net/auditor/PDF_Files/ParentSupportOrganizationGuidelines2012.pdf)
- h. Board Policy 8550 <http://www.nhcs.net/policies/series8000/8550.pdf>  
Board Policy 9200: <http://www.nhcs.net/policies/series9000/9200.pdf>  
9415: Distribution of Material to Students:  
<http://www.nhcs.net/policies/series9000/9415.pdf>
- i. Sponsorship Agreements: <http://www.nhcs.net/fundraising/fundraising.htm>

**Table 10**

**14. Board Policies**

- a. In looking at the Policy Manual identify who is assigned to the follow policies:
  - i. Policy 8531 , Driver's Education
  - ii. Policy 3529, Salary Deductions
  - iii. Policy 8600, Head Lice
  - iv. Policy 4240, Energy conservation
  - v. Policy 4500, Community Use of School Property and Facilities
  - vi. Policy 7552, Field Trips
  - vii. Policy 7447, Graduation Ceremonies

**Answer:**

- a. Dr. Rick Holliday
- b. Mary Hazel Small
- c. Dr. Rick Holliday
- d. Bill Hance
- e. Bill Hance
- f. Dr. LaChawn Smith
- g. Dr. LaChawn Smith

Board Policies are divided among the Senior Staff members to oversee. The below is how the policies are divided and who questions or proposed changes should be directed to:

<b>Board Policy Series</b>	<b>Senior Staff Member assigned</b>
1000-School Board Governance and Operations	Chairman of the Board/Tabitha Adams
2000-General School Administration	Dr. Markley
3000-Fiscal Management	Mary Hazel Small
4000-Support Services	Bill Hance
5000-Facility Development	Bill Hance
6000-Personnel	Dr. Welmers
7000-Instrution	Dr. LaChawn Smith
8000-Students	Dr. Rick Holliday
9000-School Community Relations	Valita Quattlebaum
Administrative Manual corresponds to the above policy number for who oversees these procedures	

#### **NHCS EASY BUTTON**

**Go to the NHCS Webpage and find the SEARCH BUTTON:**

