Policy Primer

A Guide to Current Policy Issues

IASB Quarterly Policy Updates:
School Finance Updates

This quarterly *Policy Primer* focuses on streamlining some school finance topics by consolidating similar topics and creating additional flexibility for districts. Where possible, we have consolidated analogous topics into one cohesive policy. Consolidating these topics helps ensure language in multiple policies does not overlap on a single topic and create confusion for the school community.

Further detail for each policy and/or regulation follows this listing. For specific questions please contact Siobhan Schneider, IASB Associate Executive Director, Board Development and Legal Services at sschneider@ia-sb.org or (515) 247-7028.

Updates at a Glance

405.02 – Licensed Employee Qualifications, Recruitment, Selection
411.02 – Classified Employee Qualifications, Recruitment, Selection
Rescinded - **504.5 Student Fund Raising**
Rescinded - **504.5R1 Student Fund Raising Regulation**
507.08R1 – Special Health Services Regulation
704.01 – Local-State-Federal-Miscellaneous Revenue
704.06 – Fundraising Within the District formerly titled *Online Fundraising Campaigns/Crowdfunding*
New **704.06R1 – Fundraising Within the District Regulation**
706.01 – Payroll Periods
706.02 – Payroll Deductions
706.03 – Reduction in Employee Pay formerly titled *Pay Deductions*
706.03R1 – Reduction in Employee Pay Regulation
707.01 – Presentation and Publication of Financial Information formerly title *Secretary's Report*
Rescinded - **707.02 – Treasurer's Annual Report**
Rescinded - **707.03 – Publication of Financial Reports**
707.04 – Audit
707.06 – Audit Committee

IASB Sample Policy Updates

405.02 – Licensed Employee Qualifications, Recruitment, Selection
Changes to this policy reflect the continued legal requirement of posting job openings on the IowaWorks.gov website as overseen by Iowa Workforce Development. The legal requirement for districts to publish on IowaWorks.gov was moved out of *Iowa Code* 279, and placed instead in Iowa Code 84A, which governs Iowa Workforce Development.

411.02 – Classified Employee Qualifications, Recruitment, Selection
Changes to this policy align with the continued legal requirement of posting job openings on the IowaWorks.gov website as overseen by Iowa Workforce Development.

Rescinded - **504.05 Student Fund Raising**
This policy has been rescinded as the language is being centralized into policy 704.6 – Fundraising Within the District

Rescinded - **504.05R1 Student Fund Raising Regulation**
This regulation has been rescinded as the language is being centralized into regulation 704.6R1 – Fundraising Within the District Regulation.

507.08R1 – Special Health Services Regulation
This regulation has been updated to better reflect the requirements listed in Iowa Administrative Code.

704.01 – Local-State-Federal-Miscellaneous Revenue
This policy language has been updated to build in additional flexibility for districts to allow more individuals than the board treasurer to receive revenues for the district. Districts will still want to ensure appropriate internal controls procedures for processing revenues received. Additional exemptions are listed to the prohibitions on competition with private enterprise.

704.06 – Fundraising Within the District formerly titled *Online Fundraising Campaigns/Crowdfunding*
This policy has been comprehensively rewritten to incorporate student fundraising (formerly policy 504.5 and regulation 504.5R1) into the larger topic of fundraising within the district. The purpose of consolidating these policies is to keep a streamlined approach to handling different types of fundraising.

704.06R1 – Fundraising Within the District Regulation
See comments directly above.

706.01 – Payroll Periods
This policy language does not substantively change. A note has been removed to clarify the intent of this policy.

706.02 – Payroll Deductions

Updates to the policy language reflect the flexibility employees have to request purchase of mutually agreed upon group insurance or tax-sheltered annuities. This language also specifies the circumstances and limitations of these options for employees.

706.03 – Reduction in Employee Pay formerly titled *Pay Deductions*
No substantive changes were made to the language of this policy. The title was updated to clarify the nature of this policy.

706.03R1 – Reduction in Employee Pay Regulation
See comments directly above.

707.01 – Presentation and Publication of Financial Information formerly title *Secretary's Report*
Changes to this policy were made to consolidate IASB sample policies 707.1, 707.2 and 707.3, as these topics are closely related. As a result, the name of this policy was updated and policies 707.2 and 707.3 both been rescinded.

Rescinded - **707.02 – Treasurer's Annual Report**
See comments directly above.

Rescinded - **707.03 – Publication of Financial Reports**
See comments above.

707.04 – Audit
This policy language has been clarified to reflect requirements in *Iowa Code* 11.6, that independent auditors be certified by the state, and that audit reports must be filed with the State Auditor's office.

707.06 – Audit Committee
Updates to this policy reflect flexibility districts have for their audit committees.

Note: *This publication is designed to provide accurate and authoritative information in regards to the subject matter covered. It is furnished with the understanding that IASB is not engaged in rendering legal or other professional services. If legal advice or other expert assistance is required, the services of a competent professional should be sought.*

LICENSED EMPLOYEE QUALIFICATIONS, RECRUITMENT, SELECTION

Persons interested in a licensed position, other than administrative positions which will be employed in accordance with board policies in Series 300, "Administration," will have an opportunity to apply and qualify for licensed positions in the school district in accordance with applicable laws and school district policies regarding equal employment. Job applicants for licensed positions will be considered on the basis of the following:

- Training, experience, and skill;
- Nature of the occupation;
- Demonstrated competence; and
- Possession of, or ability to obtain, state license if required for the position.

All job openings shall be submitted to the Iowa Department of Education for posting on Iowa*WORKS*.gov, the online state job posting system. Additional announcements of the position may occur in a manner which the superintendent believes will inform potential applicants about the position. Whenever possible, the preliminary screening of applicants will be conducted by the administrator who will be directly supervising and overseeing the person being hired.

The board will employ licensed employees after receiving a recommendation from the superintendent. The superintendent, however, will have the authority to employ a licensed employee on a temporary basis until a recommendation can be made and action can be taken by the board on the position.

NOTE: This is a mandatory policy. Marital status is not a protected class for employees. The class may be added at the discretion of the board. Boards may delegate the hiring of teachers to the superintendent. If the board decides to do so, the delegation must be in board policy so boards should either accept the language in the board policy or develop their own.

NOTE: Boards should adapt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).

Legal Reference: 29 U.S.C. §§ 621-634
42 U.S.C. §§ 2000e, 12101 *et seq.*
Iowa Code §§ 20; 35C; 216; 279.13.
281 I.A.C. 12.
282 I.A.C. 14.

Cross Reference: 401.1 Equal Employment Opportunity
405 Licensed Employees - General
410.1 Substitute Teachers

Approved May 16, 2022 Reviewed ________ Revised ________

CLASSIFIED EMPLOYEE - QUALIFICATIONS, RECRUITMENT, SELECTION

Persons interested in a classified employee position will have an opportunity to apply and qualify for classified employee positions in the school district in accordance with applicable laws and school district policies regarding equal employment. Job applicants for classified employee positions will be considered on the basis of the following:

- Training, experience, and skill;
- Nature of the occupation;
- Demonstrated competence; and
- Possession of, or ability to obtain, state or other license or certificate, if required, for the position.

All job openings shall be submitted to the Iowa Department of Education for posting on Iowa*WORKS*.gov, the online state job posting system. Additional announcements of the position may occur through means the superintendent believes will inform potential applicants about the position. Whenever possible, the preliminary screening of applicants will be conducted by the administrator who directly supervises and oversees the position.

[The superintendent will recommend employment of classified employees to the board for approval.]

OR

The superintendent has the authority to hire and sign support personnel employment contracts, without board approval, for bus drivers, custodians, education associates, maintenance staff, clerical personnel, and food service workers. (These positions are the ones listed in the statute. Boards can add or delete from this list and should develop the list as it best reflects their district.)

NOTE: This is a mandatory policy. The board has the authority to delegate hiring of classified staff to the superintendent if it is stated in board policy. The board has to specify in policy the classified positions the superintendent is authorized to hire.

Legal Reference: 29 U.S.C. §§ 621-634.
42 U.S.C. §§ 2000e; 12101 *et seq.*
Iowa Code §§ 20; 35C; 216; 279.8; 279.20
281 I.A.C. 12

Cross Reference: 401.1 Equal Employment Opportunity
411 Classified Employees - General

Approved May 16, 2022 Reviewed ________ Revised ________

STUDENT FUND RAISING

Students may raise funds for school-sponsored events with the permission of the school board. The school board delegates to the Superintendent the authority to approve routine student fundraising as deemed appropriate. Collection boxes for school fund raising must have prior approval from the school board or its designee before being placed on school property.

All funds generated from district-sponsored student fundraising will be placed in the district's student activity fund.

It is the responsibility of the superintendent, in conjunction with the principal, to develop administrative regulations regarding this policy.

NOTE: This is a recommended policy, but the board has the discretion to write it to reflect the board's practice.

Legal Reference: *Senior Class of Pekin High School v. Tharp*, 154 N.W.2d 874 (Iowa 1967).
Iowa Code § 279.8

Cross Reference:

502	Student Rights and Responsibilities
503	Student Discipline
504	Student Activities
704.5	Student Activities Fund
905.2	Advertising and Promotion

Approved _________ Reviewed _________ Revised _________

STUDENT FUND RAISING REGULATION

Student fundraising can enhance a student's educational experience; but it must not be at the expense of the safety and education of the district's students. The following are additional regulations to assist the administration in developing procedures necessary for successful fundraising efforts.

Safety

- Students will not be asked to solicit door to door.
- Students who do not wish to engage in fundraising efforts will be provided an alternative community service option to apply toward credit of funds raised. The alternative option will not be unduly burdensome or onerous when compared to the fundraising activity.

Fiscal Responsibility

- All funds generated due to a student fund raising activity will be deposited into the district's student activity funds, pursuant to applicable laws and board policies.
- Funds raised for a participatory student activity will be equally applied to all students regardless of their participation in fundraising efforts.
- All funds generated from district sponsored student fundraising efforts will be deposited in the student activity fund.
- All funds generated from non-district sponsored student fundraising efforts will be deposited into an agency fund designated by the board for such purpose.
- No school district employee or other individual affiliated with the district may deposit student fund raising funds into any other account.
- All funds received from student fundraising are the property of the district.

Advertising/Promotion

- Any student fundraising activity which utilizes the district name, likeness and/or logo will be subject to board approval, and all other conditions of this policy and accompanying regulations.

Rescinded

SPECIAL HEALTH SERVICES REGULATION

Some students who require special education need special health services in order to participate in the educational program. These students will receive special health services in accordance with their individualized health plan.

A. Definitions

"Assignment and delegation" - occurs when licensed health personnel, in collaboration with the education team, determine the special health services to be provided and the qualifications of individuals performing the health services. Primary consideration is given to the recommendation of the licensed health personnel. Each designation considers the student's special health service. The rationale, for the designation is documented. If the designation decision of the team differs from the licensed health professional, team members may file a dissenting opinion.

"Co-administration" - the eligible student's participation in the planning, management and implementation of the student's special health service and demonstration of proficiency to licensed health personnel.

"Educational program" - includes all school curricular programs and activities both on and off school grounds.

"Education team" - may include the eligible student, the student's parent, administrator, teacher, licensed health personnel, and others involved in the student's educational program.

"Health assessment" - health data collection, observation, analysis, and interpretation relating to the eligible student's educational program.

"Health instruction" - education by licensed health personnel to prepare qualified designated personnel to deliver and perform special health services contained in the eligible student's health plan. Documentation of education and periodic updates are on file at school.

"Individual health plan" - the confidential, written, preplanned and ongoing special health service in the educational program. It includes assessment, planning, implementation, documentation, evaluation and a plan for emergencies. The plan is updated as needed and at least annually. Licensed health personnel develop this written plan with the education team.

"Licensed health personnel" - includes licensed registered nurse, licensed physician, and other licensed health personnel legally authorized to provide special health services and medications.

"Prescriber" - licensed health personnel legally authorized to prescribe special health services and medications.

"Qualified designated personnel" - persons instructed, supervised and competent in implementing the eligible student's health plan.

“Special health services" - includes, but is not limited to, services for eligible students whose health status (stable or unstable) requires:

- Interpretation or intervention,
- Administration of health procedures and health care, or
- Use of a health device to compensate for the reduction or loss of a body function.

"Supervision" - the assessment, delegation, evaluation and documentation of special health services by licensed health personnel. Levels of supervision include situations in which licensed health personnel are:

- physically present.
- available at the same site.
- available on call.

B. Licensed health personnel will provide special health services under the auspices of the school. Duties of the licensed personnel include the duty to:

- Participate as a member of the education team.
- Provide the health assessment.
- Plan, implement and evaluate the written individual health plan.
- Plan, implement and evaluate special emergency health services.
- Serve as liaison and encourage participation and communication with health service agencies and individuals providing health care.
- Provide health consultation, counseling and instruction with the eligible student, the student's parent and the staff in cooperation and conjunction with the prescriber.
- Maintain a record of special health services. The documentation includes the eligible student's name, special health service, prescriber or person authorizing, date and time, signature and title of the person providing the special health service and any unusual circumstances in the provision of such services.
- Report unusual circumstances to the parent, school administration, and prescriber.
- Assign and delegate to, instruct, provide technical assistance and supervise qualified designated personnel.
- Update knowledge and skills to meet special health service needs.

C. Prior to the provision of special health services the following will be on file:

- Written statement by the prescriber detailing the specific method and schedule of the special health service, when indicated.
- Written statement by the student's parent requesting the provision of the special health service.
- Written report of the preplanning staffing or meeting of the education team.
- Written individual health plan available in the health record or integrated into the IEP or IFSP.

D. Licensed health personnel, in collaboration with the education team, will determine the special health services to be provided and the qualifications of individuals performing the special health services. The documented rationale will include the following:

- Analysis and interpretation of the special health service needs, health status stability, complexity of the service, predictability of the service outcome and risk of improperly performed service.
- Determination that the special health service, task, procedure or function is part of the person's job description.
- Determination of the assignment and delegation based on the student's needs.
- Review of the designated person's competency.
- Determination of initial and ongoing level of supervision required to ensure quality services.

E. Licensed health personnel will supervise the special health services, define the level of supervision and document the supervision.

SPECIAL HEALTH SERVICES REGULATION

F. Licensed health personnel will instruct qualified designated personnel to deliver and perform special health services contained in the eligible individual health plan. Documentation of periodic updates are on file at school.

G. Parents will provide the usual equipment, supplies and necessary maintenance for such. The equipment is stored in a secure area. The personnel responsible for the equipment are designated in the individual health plan. The individual health plan will designate the role of the school, parents, and others in the provision, supply, storage and maintenance of necessary equipment.

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Revenues of the school district are received by the board treasurer. Other persons receiving revenues on behalf of the school district will promptly turn them over to the board treasurer.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent's recommendation in compliance with current law. Tuition fees for summer school, driver's education and adult education are set by the board prior to the offering of the programs.

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board a fee schedule for renting school district property.

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten and no more than twenty days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action. The proceeds from the sale of other school district property are placed in the general fund.

The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and,
- Sale of books, records, tapes, software, educational equipment, and supplies.

It is the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Legal Reference:	Iowa Code §§ 12C; 23A; 24.9; 257.2; 279.8; 41; 282.2, .6, .24; 291.12, 297.9-.12, .22; 301.1.	
Cross Reference:	701.1	Depository of Funds
	703	Budget
	803	Selling and Leasing
	905	Use of School District Facilities & Equipment

Approved August 15, 2022 Reviewed ________ Revised ________

FUNDRAISING WITHIN THE DISTRICT

Fundraising can foster a sense of community and pride in the school district through group efforts to accomplish a common goal. The school board believes fundraising campaigns can further the interests of the district. Care must be taken to help ensure fundraising efforts are done properly and safely to benefit the school community. The school board is responsible for approving all district affiliated and student fundraising. Any person or entity acting on behalf of the district and wishing to conduct a fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the board or its designee. Any fundraising efforts conducted using the district's resources, name, logos, symbols, or imagery will be conducted in accordance with all policies, regulations and rules for fundraising within the district.

District Affiliated Fundraising

There are times when the school board may decide to engage in district-affiliated fundraising efforts to benefit the school district. All district affiliated fundraising efforts will fulfill a public purpose and will not benefit only one single individual or family, except in unique circumstances pre-approved by the school board. The use of district owned resources to conduct fundraising efforts will be in accordance with all applicable laws and regulations and other relevant district policies and procedures.

Money or items raised by any district affiliated fundraising campaign will be the property of the district only upon acceptance by the board and will be used only in accordance with the terms for which they were given, as agreed to by the board.

Student Fundraising

Students may raise funds for school-sponsored events with the permission of the school board. The school board delegates to the Superintendent the authority to approve routine student fundraising as deemed appropriate. Collection boxes for school fund raising must have prior approval from the school board or its designee before being placed on school property. All funds generated from district-sponsored student fundraising will be placed in the district’s student activity fund. The Superintendent will develop necessary regulations to ensure the safety and equity of student fundraising efforts.

Online Fundraising

The use of the district’s name, logos, symbols, or imagery for online fundraising will be subject to the approval of the Superintendent. All online fundraising efforts will fulfill a public purpose, and will not benefit only one single individual or family except in unique circumstances pre-approved by the school board. If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

All items and money generated from online fundraising are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

NOTE: This is an optional policy.

Legal Reference: *Senior Class of Pekin High School v. Tharp*, 154 N.W.2d 874 (Iowa 1967).
Iowa Code §§ 279.8; 279.42; 565.6.

Cross Reference: 508.1 Class or Student Group Gifts
504.5 Student Fundraising
704.4 Gifts – Grants – Bequests
904.2 Advertising and Promotion

Approved __________ Reviewed __________ Revised __________

FUNDRAISING WITHIN THE DISTRICT REGULATION

All district affiliated fundraising will be approved by the school board. Once approved, funds collected related to district affiliated fundraising will be placed in the appropriate fund in accordance with applicable laws and board policies. Prior to approval of district affiliated fundraising efforts, the board will consider:

- Compatibility with the district's educational program, mission, vision, core values, and beliefs;
- Congruence with the district and school goals that positively impact student performance;
- The district's instructional priorities;
- The manner in which donations are collected and distributed;
- Equity in funding; and
- Other factors deemed relevant or appropriate by the district.

Student Fundraising

Student fundraising can enhance a student's educational experience, but it must not be at the expense of the safety and education of the district's students. The following are additional regulations to assist the administration in developing procedures necessary for successful fundraising efforts:

- Students will not be asked to solicit door to door.
- Students who do not wish to engage in fundraising efforts will be provided an alternative community service option to apply toward credit of funds raised. The alternative option will not be unduly burdensome or onerous when compared to the fundraising activity.
- All funds generated due to a student fundraising activity will be deposited into the district's student activity funds, pursuant to applicable laws and board policies.
- Funds raised for a participatory student activity will be equally applied to all students regardless of their participation in fundraising efforts.
- All funds generated from district sponsored student fundraising efforts will be deposited in the student activity fund.
- All funds generated from non-district sponsored student fundraising efforts will be deposited into a private purpose trust fund designated by the board for such purpose.
- No school district employee or other individual affiliated with the district may deposit student fundraising funds into any other account.
- All funds received from student fundraising are the property of the district.

PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the _______ day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It is the responsibility of the board secretary to issue payroll to employees in compliance with this policy.

NOTE: This policy is written for a monthly payroll period. If another method is used, the policy should be amended to reflect the proper method.

NOTE: Boards should adopt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).

Legal Reference: Iowa Code §§ 20; 91A.

Cross Reference: 706.2 Payroll Deductions

Approved August 15, 2022 Reviewed _________ Revised _________

PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS).

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction. Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

It is the responsibility of the superintendent or superintendent's designee to determine which additional payroll deductions will be allowed.

Note: Boards should adopt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).

For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .16.

Cross Reference:
406.6 Licensed Employee Tax Shelter Programs
412.4 Classified Employee Tax Shelter Programs
706.1 Payroll Periods

Approved August 15, 2022 Reviewed ________ Revised ________

PAY DEDUCTIONS

The district provides leaves of absences to allow employees to be absent from work to attend to important matters outside of the workplace. As public employers, school districts are expected to record and monitor the work that employees perform and to conform to principles of public accountability in their compensation practices.

Consistent with principles of public accountability, it is the policy of the district that, when an employee is absent from work for less than one work day and the employee does not use accrued leave for such absence, the employee's pay will be reduced or the employee will be placed on leave without pay if:

- the employee has not sought permission to use paid leave for this partial-day absence,
- the employee has sought permission to use paid leave for this partial-day absence and permission has been denied,
- the employee's accrued paid leave has been exhausted, or,
- the employee chooses to use leave without pay.

In each case in which an employee is absent from work for part of a work day, a deduction from compensation will be made or the employee will be placed on leave without pay for a period of time which is equal to the employee's absence from the employee's regularly scheduled hours of work on that day.

NOTE: This is a mandatory policy.

Legal Reference: 29 U.S.C. Sec. 2 13(a)
29 C.F.R. Part 541

Cross References: 409.2 – Employee Leaves of Absence

Approved August 15, 2022 Received ____________ Revised ____________

PAY DEDUCTION REGULATION

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the _________________ *(choose one) [Superintendent, Business Manager, Board Secretary]*. Within 15 business days of receiving the complaint, the ___________________ *(choose one) [Superintendent, Business Manager, Board Secretary]* will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made.

This complaint procedure is available in addition to any other complaint process that also may be available to employees.

SECRETARY'S REPORTS

The board secretary will report to the board each month about the receipts, disbursements and balances of the various funds. This report will be in written form and sent to the board with the agenda for the board meeting.

Legal Reference: Iowa Code §§ 279.8; 291.7.

Cross Reference: 206.3 Secretary [*or 206.3, Secretary-Treasurer*]
210.1 Annual Meeting
707 Fiscal Reports

Approved ________ Reviewed ________ Revised ________

TREASURER'S ANNUAL REPORT

At the annual meeting, the treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general and all other funds. This report is in written form and sent to the board with the agenda for the board meeting. The treasurer will also furnish the board with a statement from each depository showing the balance then on deposit.

It is the responsibility of the treasurer to submit this report to the board annually.

NOTE: The sentence regarding the statement from the depository bank is a legal requirement.

Legal Reference: Iowa Code §§ 279.31, .33.

Cross Reference: 206.4 Treasurer [*or 206.3, Secretary-Treasurer*]
210.1 Annual Meeting
707 Fiscal Reports

Approved __________ Reviewed __________ Revised __________

Code No. 707.3

PUBLICATION OF FINANCIAL REPORTS

Each month the schedule of bills allowed by the board is published in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the school district will also be published in a newspaper designated as a newspaper for official publication.

It is the responsibility of the board secretary to publish these reports in a timely manner.

NOTE: This policy reflects the legal requirements for school district publications.

Rescinded

Legal Reference: Iowa Code §§ 279.35, .36; 618.

Cross Reference: 206.3 Secretary [*or Secretary-Treasurer*]

Approved ________ Reviewed ________ Revised ________

AUDIT

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports shall remain on file as permanent records of the school district.

Legal Reference: Iowa Code § 11.6

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved August 15, 2022 Reviewed ________ Revised ________

AUDIT COMMITTEE

The board recognizes that it is charged with raising tax revenues and related expenditures to maintain the educational program for the school district. Public funds are held in trust by the board to be spent appropriately on the educational program. To further ensure funds are spent appropriately, the board establishes an audit committee to assist the board on internal financial matters and with the annual audit.

The audit committee is comprised of:

[List members that may include board members, administrators and public members. It's recommended that there be a balance between internal and external members.]

The audit committee chair is selected by *[either the board or the audit committee – insert appropriate process.]*

The major responsibilities of the audit committee are to:

- Recommend an auditor to the board *[insert frequency, every three years, annually, etc.]*.
- Oversee the selection of the independent auditor and the resolution of audit findings including compliance with the mandatory request for proposal process.
- Act as a liaison between the board and the auditor during the audit process.
- Annually report to the board about the annual audit.
- Recommend internal changes that may need to be made to ensure appropriate internal controls are being implemented.

  (insert other duties as desired by the board)

The audit committee will meet as directed by its chair. The audit committee is subject to the open meetings law.

NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #4- May 24, 2006.

Legal References:	American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204. Iowa Code §§11; 279.8.	
Cross References:	208	Ad Hoc Committees
	707.5	Internal Controls

Approved __________ Revised __________ Reviewed __________