



POLICY TITLE: SCHOOL PROCEDURE FOR LICENSED AND NON-LICENSED EMPLOYEES

Policy Type: Executive Limitations

Legal Citation: **R277-113**, LEA Fiscal Policies and Accountability

The School shall create procedures and regulations for maintaining a balanced budget that meets Utah state requirements.

Accordingly, the School Director shall not:

- Fail to present a budget to the Board for approval that does not meet state standards.
- Fail to develop procedures for cash handling including: the establishment of internal controls and procedures over collection, deposit, and reconciliation of cash receipts received.
- Fail to be in compliance with Utah Code 51-4-2(2) regarding deposits.
- Fail to address expenditures made by check, electronic transfers, and credit/purchase cards and include; establishment of internal controls over initiation, approval, and monitoring of expenditures, credit or purchase card transactions, employee reimbursements, travel, and payroll; directives regarding appropriate use of tax exempt status number, compliance with 63G-6q-1204 regarding multi-year contracts.
- Fail to be in compliance with 63-6a regarding procurement procedures.
- Fail to create procedures for annual fiscal training for employees.
- Fail to post fiscal policies at the school and on the school website.
- Fail to create an audit committee with at least one Board member, and establish an audit program.

- Fail to define public funds and address applicable elements of R22-515 – Utah Public Officers' & Employee Ethics Act, and the Utah Educator Standards.
- Fail to establish procedures for fundraising activities including: an approval process for fundraising activities, school sponsored activities, and provide for compliance with fee waiver process.
- Fail to include; who is authorized to approve fundraising activities and grant fee waivers, establish internal controls and procedures over approval of fundraising and school sponsored activities and compliance with cash handling and expenditure policies, address appropriate use of tax exempt status number and issuance of charitable donation receipts, procedures governing employee interaction with parents, donors and non-school sponsored organizations; disclosure requirements for employees approving, managing, or otherwise overseeing fundraising activities who also have financial or controlling interest or access to bank accounts in the LEA.
- Fail to include procedures regarding student involvement and incentives for fundraising.
- Fail to ensure that fiscal policies comply with the following state laws and Board Rules:
 - Utah Constitution Article X, Section 3;
 - Utah Code 63G-6a, Utah Procurement Code;
 - Utah Code 51-4, Deposit of Funds Due State;
 - Utah Code 67-16, Utah Public Officers' and Employees' Ethics Act;
 - 20 U.S.C. Section 1232g, Family Educational Rights and Privacy Act;
 - Utah Code 63G-2, Government Records Access and Management Act;
 - Utah Code Section 53A-12, Fees and Textbooks;
 - Utah Code Section 53A-4-205, Public Education Foundations;
 - Utah Code 53A-11-1205 through 53A-11-1208:
 - 53A-11-1205, Noncurricular clubs -- Annual authorization;
 - 53A-11-1206, Clubs -- Limitations and denials;
 - 53A-11-1207, Faculty oversight of authorized clubs;
 - 53A-11-1208, Use of school facilities by clubs;
 - R277-407, School Fees;
 - R277-107, Educational Services Outside of Educator's Regular Employment;
 - R277-515, Utah Educator Standards;
 - R277-605, Coaching Standards and Athletic Clinics.
- Fail to consider requirements of Title IX when establishing policies and providing staff training, including:
 - Fundraising shall equitably benefit males and females;

- Males and females shall have reasonably equal access to facilities, fields and equipment;
- School sponsored activities shall be reasonably equal for males and females.