

Administrators' Academy
2011 – 2012



Business I Presentation

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**Mission CISD
2011 – 2012 Administrators’ Academy
July 25 – 28, 2011**

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SAS 99 and Fraud Hotline Presentation

Presenter: Rebecca Magee, CPA, Internal Auditor

What is SAS 99?

Statement of Auditing Standards No. 99, Consideration of Fraud in a Financial Statement Audit was published by the AICPA in 2002 and applies to all entities that are audited by an independent auditor. The purpose of this standard is to prompt entities to take proactive steps to diminish the risk of fraud.

Examples of fraud include, but are not limited to:

- Employee theft of supplies, cash, or equipment
- Inflated hours on timesheets
- Employees clocking in and out for other employees
- Claiming reimbursement for business expenses not incurred or for personal expenses
- Forgery or unauthorized alteration of any document, check or financial report
- Failure to disclose conflicts of interest
- Unauthorized disclosure of confidential or proprietary information to outside parties

Board Policies Addressing SAS 99 Issues

CAA (LOCAL) includes a definition and prohibition of fraud and financial improprieties. It also contains provisions requiring prompt reporting, investigation, and follow up of suspected fraud.

DBD (LOCAL) includes mandatory disclosure of employees' potential financial conflicts of interest.

DG (LEGAL) includes the federal criminal prohibition of retaliation against any employee who in good faith reports a violation of law by the District or another employee to an appropriate law enforcement authority.

Reporting of Suspected Fraud

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President or local law enforcement.

The District has also established an anonymous reporting hotline for use by employees as an option to reporting suspected fraud. Information regarding the hotline is available on the District's website at www.mcisd.net.

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MISSION CISD FRAUD HOTLINE

(For Use by MCISD Employees Only)

Mission CISD is committed to the highest possible standards of ethical, moral and legal conduct. In line with this commitment and the District's commitment to open communication, the District has established an anonymous reporting hotline for use by District employees. The hotline is intended to be used to report serious concerns or questionable actions that could have a large impact on the District that:

- May lead to incorrect financial reporting
- Are unlawful
- Are not in line with Mission CISD policies and procedures
- Otherwise amount to improper conduct

The toll free hotline is operated by a third party provider and is available for employee use 24 hours a day, 7 days a week, 365 days a year. All calls are confidential and the caller's identity will remain anonymous. Callers will be provided with a password if they wish to re-contact the hotline to follow-up with concerns reported.

Call the Mission CISD Fraud Hotline to report:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Theft or embezzlement • Misuse of District property • Vandalism and sabotage • Violation of the law • Violation of District policies and procedures • Bribery or kickbacks • Conflicts of interest | <ul style="list-style-type: none"> • Falsification of contracts, reports, or records • Alcohol and Substance Abuse • Unsafe working conditions • Discrimination • Sexual harassment |
|--|--|

When calling the Mission CISD Fraud Hotline, provide as much information as possible, including:

- Circumstances of the incidents (dates, times, names, places)
- The departments, campuses, and individuals involved
- Location of any available evidence (physical evidence or records)
- Names and telephone numbers of credible witnesses

All calls to the Mission CISD Fraud Hotline should be made in good faith to report fraud, waste or abuse rather than to report dissatisfactions. Do not use the Mission CISD Fraud Hotline to report malicious allegations.

Mission CISD Fraud Hotline (for MCISD employee use only):

- **1(800) 398-1496 (English)**
- **1(800) 216-1288 (Spanish)**

Other anonymous reporting options for MCISD employees include:

- **E-mail: reports@lighthouse-services.com**
- **Fax: (215) 689-3885 (must include name of school or Mission CISD)**
- **Web: lighthouse-services.com (click on Report Incident link)**
- **Regular mail: Lighthouse Services, Inc.
723 Locust Street
Lower Gwynedd, PA 19002**

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Campus and Student Activity Funds

Presenter: Rebecca Magee, CPA, Internal Auditor

New items for 2011-2012

1. **Receipt Book Charges** – The Finance Department has started charging the campuses for both Activity Fund Receipt books (\$4.27) and Miscellaneous Receipt books (\$3.37). Your Fund 461 account will be charged the following month.
2. **RevTrak Web Store** – The District has entered into an agreement with the company RevTrak to allow on-line debit and credit card payments for fundraisers and other student payments. Detailed procedures will be provided at the clerk and secretary training.
3. **Booster Club Concession Sales** – Booster Club members need to be approved volunteers to participate in concession sales. The campus is responsible for ensuring only approved individuals are selling. The District will issue ID badges to approved individuals with the school year indicated.
4. **Fundraisers** – Campuses will no longer be allowed to hold dances during the school day.

Other Important Items

1. **Timely Deposits** – Teachers, librarians, club sponsors, and other authorized persons are required to deposit their collections and supporting receipts to the student activity clerk. The deposits shall be made weekly, or when the amount on hand exceeds \$50.

The student activity clerk is required to make a bank deposit weekly or more often when cash on hand (including checks) exceeds **\$500**; and on every Friday or before a school holiday. Money should be taken to the bank for overnight safekeeping when a bank deposit is not possible. A log must be maintained for documentation.

2. **Student Collections** – All money collected from students must be deposited into the District's bank account. Teachers/sponsors must complete a "Student Collection Form", submit it to the activity clerk with the money and remain present while the money is recounted and receipted. Fees cannot be collected from students to pay for instructional fieldtrips.
3. **Purchases** – District Purchasing Policies apply to Activity Funds. Purchase orders must be obtained in advance before incurring the expenditure. This also includes fundraisers, such as brochure fundraisers. ***Cash expenditures using undeposited Activity Fund money are not allowed.***
4. **Fundraising** – A fundraiser application must be submitted for all sales and fundraising activities. Raffles and bingos are not allowed. Fundraiser Reports are due 30 days after the close of the fundraiser, regardless of the amount of profit. This report lists all receipts and disbursements.
5. **PTO's / Booster Clubs** – These organizations must complete the "Fundraising Application for Outside Organizations" if fundraising on campus. No fundraising by these organizations should take place during the school day. Campus staff should not collect, hold or store money for the PTO or Booster Clubs.

6. **Understanding the Income Statement Report** - This monthly report prepared by the Finance Department is like a bank statement for your Activity Funds. The last column is the actual cash balance available to spend as of the report date. Your account must have a current positive balance before incurring expenditures.

Below is an example of an income statement report and the calculation of the current balance for the student account (00). Use the beginning balance from the most recent income statement report and G/L account inquiries from the iTTCS System for actual revenues and expenditures. The beginning balance plus actual revenues, less encumbrances, and less actual expenditures equals the current balance.

MISSION CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

Income Statement Report for Activity Funds

ABC Elementary School – 123 (Example Only)

March 31, 2011

Account Name & Account Number	8/31/2010	Total Deposits	POs Encumbered	POS/WHSE Paid	Increase/ (Decrease)	Current Balance
FUND 461						
(.00) Student Sales	\$ 8,176.52	\$ 17,157.39	\$ 600.00	\$ 12,428.33	\$ -	\$ 12,305.58
(.01) Staff	\$ 1,526.43	\$ 1,895.62	\$ -	\$ 2,003.45	\$ -	\$ 1,418.60
(.31) Lost Textbooks	\$ -	\$ 69.50	\$ -	\$ -	\$ -	\$ 262.48
(.36) Lost Library Books	\$ -	\$ 300.79	\$ -	\$ -	\$ -	\$ 546.03
(.37) Library	\$ 325.47	\$ 5,480.43	\$ -	\$ 5,612.36	\$ -	\$ 193.54
(.68) U I L	\$ 456.62	\$ 2,657.68	\$ -	\$ 2,998.29	\$ -	\$ 116.01
Sub-Total for F461	\$ 10,785.04	\$ 27,561.41	\$ 600.00	\$ 23,042.43	\$ -	\$ 14,842.24

EXAMPLE - Determining current balance for "00" Student Sales Account

\$8,176.52	Beginning Balance		
19,457.39	Plus: Revenues - 461 XX 5XXX 00 123	<div style="border-left: 1px solid black; border-right: 1px solid black; height: 60px; margin: 0 auto 10px auto;"></div> <div style="border-top: 1px solid black; border-bottom: 1px solid black; width: 100%; margin: 0 auto;"></div>	G/L account inquires from iTCCS (WFN 5915)
(500.00)	Less: Encumbrances - 461 XX 6XXX 00 123		
(18,028.33)	Less: Expenditures - 461 XX 6XXX 00 123		
\$9,105.58	Current Balance as of inquiry date		
=====			

NOTE: Enter the same sub-object for both revenues and expenditures for the account that you are determining the current balance.
("01" for Staff, "37" for Library, "68" for UIL, etc.)

Below are general ledger inquires from iTCCS using screen WFN 5915

CNTY-DIS: 108908
 461-XX-5XXX-00.123-X-XX-X-XX FILEID: C MISSION CISD DATE RUN: 04/15/11
 TIME RUN: 11:48:52 PROGRAM : WFN5915
 PAGE NR.: 1

FND FCT OBJ SO ORG PROGRAM	DESCRIPTION	EST. REV. AMT	REAL. REV. AMT	BALANCE
461 00 5744 00 123 100000	GIFTS	1,500.00	1,250.00-	250.00
461 00 5749 00 123 100000	OTHER REVENUES-LOCAL SOURC	6,500.00	6,853.30-	353.30-
461 00 5755 00 123 100000	STUDENT SALES	14,020.00	11,354.09-	2,665.91
*** TOTAL FOR FUND 461 ***		22,020.00	19,457.39-	2,562.61
*** FINAL TOTAL ***		22,020.00	19,457.39-	2,562.61

CNTY-DIS: 108908
 461-XX-6XXX-00.123-X-XX-X-XX FILEID: C MISSION CISD DATE RUN: 04/15/11
 TIME RUN: 11:52:05 PROGRAM : WFN5915
 PAGE NR.: 1

FND FCT OBJ SO ORG PROGRAM	DESCRIPTION	APPROPRIATION	ENCUMBRANCE	EXPENDITURE	BALANCE
461 36 6269 00 123 199000	RENTALS-OPERATING LEASES	300.00-	0.00	300.00	0.00-
461 36 6295 00 123 199000	IN HOUSE PRINTING	50.00-	0.00	0.00	50.00-
461 36 6299 00 123 199000	CONTRACTED SERVICES	700.00-	0.00	500.00	200.00-
461 36 6329 00 123 199000	READING MATERIALS	100.00-	0.00	0.00	100.00-
461 36 6343 00 123 199000	RESALE	6,000.00-	0.00	5,543.18	456.82-
461 36 6399 00 123 1990TE	SUPPLIES - TECHNOLOGY	500.00-	0.00	0.00	500.00-
461 36 6399 00 123 199000	GENERAL SUPPLIES	700.00-	0.00	325.00	375.00-
461 36 6411 00 123 199000	TRAVEL & SUBSISTENCE-EMPLO	500.00-	0.00	224.25	275.75-
461 36 6412 00 123 199000	TRAVEL AND SUB.-STUDENTS	5,000.00-	500.00	3,743.02	200.00-
461 36 6419 00 123 199000	TRAVEL-CHAPERONES	300.00-	0.00	100.00	160.00-
461 36 6494 00 123 199000	BUS TRIPS	1,000.00-	0.00	840.00	417.12-
461 36 6499 00 123 199000	MISC OPERATING EXPENSES	6,870.00-	0.00	6,452.88	3,991.67-
*** TOTAL FOR FUND 461 ***		22,020.00-	500.00	18,028.33	3,491.67-
*** FINAL TOTAL ***		22,020.00-	500.00	18,028.33	3,491.67-

EXAMPLE ONLY

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1. Purchase Authority

Only the Board President, Superintendent, Assistant Superintendent for Finance and Operations, or their designees may sign contracts or agreements requiring payment from any Mission Consolidated Independent School District funds. Contracts or agreements not signed by the approved authorities will not bind the District financially and will be the personal responsibility of the individual who did sign the agreement or contract. The budget authority granted to a Principal, Coordinator, or Director in no way authorizes them to execute contracts or make purchases in the name of the District. All contracts and/or agreements must have a purchase order in place before any goods or services are rendered.

All purchase commitments shall be made by the Superintendent or designee on a properly drawn and issued purchase order. Purchases of goods and services without a purchase order are considered unauthorized by CH(Local). Persons making unauthorized purchases will have to pay out of their own money or make arrangement at their expense to return merchandise. Disciplinary action may be taken against individuals that continually go against Board Policy CH (Local).

2. Purchase Type Changes

The Mission Consolidated Independent School District requires certain procedures before any purchases of goods and services can be done. Local, state, and federal laws require verbal, written, or formal bid before purchases for goods and services can be done. Please review the following amount categories carefully.

2.1. Awarded Vendors up to \$50,000 (New)

a Line Item Awards

- Requisition referencing the awarded bid required. No quote required.

b Catalog Bid Awards

- One written quote is required to be submitted to the Purchasing Department for processing a requisition.

2.2. Competitive Quotes

Purchases up to \$1,000 (New)

- One written quote is required to be submitted to the Purchasing Department for processing a requisition.

Purchases \$ 1,001 to \$ 50,000 (New)

- Three written documented quotes required. Quote information needs to be documented using the district quote form. Quotes need to be submitted with quote form for processing.

Purchases of \$5,000 and over will be reviewed by the Assistant Superintendent for Finance and Operations.

Miscellaneous Purchases require three written quotes.

2.3. Formal Bids

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Purchases Over \$50,000

Formal bids will be solicited or inter-local agreements may be used with approval. Principal or Department Head will submit request to purchasing department and assist in developing specifications. Purchasing will acquire formal competitive bids. Board of Trustees will award bid that provides the best value for the District.

3. Special Procedures Changes

3.1. Wal-Mart & HEB Purchases

Purchase Order should be picked up by person responsible for fulfilling the order. The person will be required to attest to understanding the requirements of such purchases.

No substitutions or additions to the Purchase Order are permissible. Any deviations are in violation of District purchasing procedures and Board Policy. CH Local states "Persons making unauthorized purchases shall assume full responsibility for all such debts".

The invoice/receipt referencing the Purchase Order(s) must list only the item(s) and the listed quantities that were included in the purchase order(s). Quantities purchased can be less but never exceeded.

3.2. Sam's Club Purchases

Purchases from Sam's should be itemized to include the quantities and price of items purchased and a complete description of the item. Creating a shopping cart of items from Sam's website and using that as a guide is recommended. Please note that the itemization needs to appear in the requisition and not as an attachment.

Purchase Orders will be fulfilled by the Purchasing Department and released to the department/campus for release on the "Pick and Pull" Sam's Club system.

Warehouse will be picking up items for these purchases.

4. Contracts and Agreements

A contract or agreement brought to the office of the Assistant Superintendent for Finance and Operations is presumed to be acceptable as per special conditions or requirements of the campus/department. All contracts and/or agreements must have a purchase order in place before any goods or services are rendered.

4.1. Risk Mitigation

Certain contracts or agreements with vendors where students, employees or the general public are placed at risk will require a certificate of the vendor's insurance coverage be provided. Examples are listed below but are not all inclusive:

- a. Charter Buses
- b. Performances or Displays on Campus

4.2. Consultant Contracts

A consultant is an independent contractor, not an employee, which offers services to the public. A consultant usually maintains an office and usually provides the equipment and materials necessary for

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completing or performing a service. A consultant is paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas beyond the expertise of the employing entity's employees.

Consultants hired to perform a service will complete the Consultative Service Contract and the Contractor's Certification forms available on the Purchasing Dept web site:

Consultative Service Contracts need to be submitted to the appropriate administrators for approval before services are performed.

a Approving Authorities

Approving Authorities required on form are as follows:

- State and Federal Program contracts - Executive Director for State and Federal Program, and Program Director
- Curriculum related contracts – Assistant Superintendent for Curriculum and Instruction, and Program Director
- Personnel and Student Support Services contracts – Assistant Superintendent for Personnel and Student Services, and Program Director

The final approver of the Consultative Service Contract is the Assistant Superintendent for Finance and Operations.

b Consultative Service Contract Requirements:

Note the following requirements on the

- Contracts should be based on a set fee for services delivered.
- Description of Services to include:
 - Audience / Participants
 - Title of Workshop / Activity
 - Service Dates
 - Time Period
 - Details of Workshop / Activity

Once services are performed, request for payment should be submitted to the Accounts Payable department. This should include a copy of the purchase order, consultative service contract, the criminal history certification if applicable, American Recovery & Reinvestment Act of 2009 form if applicable and an invoice from the provider.

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1. **Supplements:**

Submit supplements by the due date to allow the approval process time before it gets to payroll for the final upload. Deadlines, gather materials, enter in web page and approve by all approvers, directors included.

2. **Signature Pads:**

We will continue to use the signature pad, this allows the corresponding approver to sign off/approve any supplements.

3. **Absences/Timesheets/Comp Log:**

Submit all paperwork by the due date according to the pay period.

4. **Tutorials:**

Any tutorial supplement that is not submitted by the **due date** will get paid on the following pay period. (Meet supplemental deadline to assure payment.)

5. **Direct Deposits:**

Employees will have the privilege to print their own check stub. Printing cost, postage, no possibility of checks lost in mail, washed in pants or dog ate it.

6. **Substitutes:**

Substitutes should not be hired for office staff unless prior approval is granted by Human Resources.

7. **Aesop:**

Reminder: HR covered usage.

8. **FMLA Leave:**

Extended leaves need to be recorded before they take place.

Errors continue to occur on absence coding.

**Mission CISD
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1. Introduction
2. Workers' Compensation
 - a. What is Workers' Compensation?
 - b. Statutory Coverage for Workers' Compensation
 - c. Statutory Exception to Liability Under Texas Labor Code
 - d. Benefits paid by Workers' Compensation
 - i. Medical Benefits
 - ii. Income Benefits
 - iii. Death Benefits
 - iv. Burial Benefits
 - e. Maximum and Minimum Weekly Benefits
 - f. Mission CISD's Workers Compensation Claims Report
3. Workers' Compensation Incident Reporting
 - a. Forms
 - i. Employee's Report of Accident or Incident
 - ii. Supervisor's Report of Accident or Incident
 - iii. Witness Report of Accident or Incident
 - iv. Nurse/Medical Technician's Report of Accident or Incident
 - v. DWC Form – 73
 - vi. Bona Fide Offer of Employment
 - vii. Board Policy DK Local
4. Employee Benefits Update
 - a. Aetna Medical Benefits Summary
 - b. Aetna Dental Benefits Summary
 - c. Basic Life and AD&D
 - d. Voluntary Insurance Products
5. Raptor System
 - a. Letter to Parents
 - b. Mission CISD District Visitor Management System Procedures
 - c. TEA identification requirements for child protective services investigators under TEX. Educ. Code §22.0834

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6. Preparedness Drills
 - a. Emergency Quick Reference Guide & Procedures
 - b. Drill Lesson Plan
 - i. Evacuation
 - ii. Drop and Cover
 - iii. Lock Down
 - iv. Reverse Evacuation/Shelter-in-Place
 - c. Preparedness Drill Documentation Form
 - d. State Fire Marshal's Fire Exit Drills Form
 - e. Mission Fire Department School Fire Drill Form
7. Request for Police Officer Services
8. Burglary/Vandalism/Loss Report
9. GREAT Program
 - a. Vision
 - b. Great Components
10. Security Cameras
11. Security Audit
12. K-9 Services
 - a. Incident Report
 - b. Location Report
13. Crossing Guard Training
14. United Way
 - a. Appointment Slip
 - b. MCISD Campaign History

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MISSION CISD SECURITY & POLICE OFFICERS

In-service trainings for the Mission CISD security officers and police officers have been scheduled from August 16-18, 2011 with the Risk Management Department.

The following are some of the topics that will be discussed during these trainings:

1. Student Code of Conduct
2. Searches

Security Officers' & Police Officers 2011-2012

MHS

David Sanchez
Eliazar Garza
Urbano Anzaldua
Felix Ontiveros
Mario Salinas
Vacant
Israel Gaona
*Adan Beltran, SRO
*Robert Puga, SRO

Veterans Memorial

Amancio Cabrera
Javier Arriaga
Gumecindo Chavez
Salvador Hernandez
Rodney Rodriguez
Jaime Hernandez
Carlos Cobos
*Vacant, SRO
*Jesus Gonzalez, SRO

Alternative/TPAP

Hector Lopez

AMJH

Antonio Ybarra
*Jose Amaro, SRO

MJHS

Arturo Cordova
*Alexandria Leal, SRO

KWJH

Ramiro Navarro
*Vacant, SRO

Cantu JH

Yolanda Casarez
*Hector Sanchez, SRO

Rover

*Jerry Longoria, SRO
