

# Policies for Review - 2<sup>nd</sup> Reading

February 7, 2022

JLCJA - Emergency Plan for Sports Related Injuries and Additional Protocols for Athletics Participation

EEAB - Establishment of School Bus Routes

DI-R - Fiscal Accounting and Reporting Regulations

DIE - Audits

DIH - Fraud Prevention and Fiscal Management

## EMERGENCY PLAN FOR SPORTS RELATED INJURIES AND ADDITIONAL PROTOCOLS FOR ATHLETICS PARTICIPATION

- A. Creation of Plan.** No later than August 1, 2022, the Superintendent or his/her designee [in consultation with each building Principal, the Athletic Director, district athletic trainer(s) and school nurse(s)], shall establish a “Sports Injury Emergency Action Plan” (at times referred to in this policy as the “Plan”) for responding to serious or potentially life-threatening injuries sustained from sports or other school sponsored athletic activities. The Sports Injury Emergency Action Plan shall:
- a. Document the proper procedures to be followed when a student sustains a serious injury or illness while participating in school sponsored sports or other athletic activity;
  - b. List the employees, team coaches, and licensed athletic trainers in each school who are trained in first aid or cardiopulmonary resuscitation;
  - c. Identify the employees, team coaches, or licensed athletic trainers responsible for carrying out the emergency action plan;
  - d. Identify the activity location, address, or venue for the purpose of directing emergency personnel;
  - e. Identify the equipment and supplies and location thereof needed to respond to the emergency;
  - f. Identify the location of any automated external defibrillators and personnel trained in the use of the automated external defibrillator; and
  - g. Document policies related to cooling for an exertional heat stroke victim consistent with guidelines established by the American College of Sports Medicine and the National Athletic Trainers’ Association.
- B. Dissemination of Sports Injury Emergency Action Plan.** The Sports Injury Emergency Action Plan shall be posted within each school and disseminated to, and coordinated with, pertinent emergency medical services, fire department, and law enforcement.
- C. Additional Written Protocols and Procedures Required.** No later than August 1, 2022, the Superintendent or his/her designee [in consultation with each building Principal, the Athletic Director, district athletic trainer(s) and school nurse(s)], shall develop written procedures and protocols as described below:

1. Hydration, Heat Acclimatization and Wet Globe Temperature – protocols relating to hydration, heat acclimatization and wet bulb globe temperature as established by the American College of Sports Medicine and the National Athletic Trainers’ Association;
2. Student Medical History – procedures for obtaining student-participant medical information for each student athlete prior to engaging in sports. Such information must include:
  - a. injury or illness related to or involving any head, face, or cervical spine;
  - b. cardiac injury or diagnosis;
  - c. exertional heat stroke;
  - d. sickle cell trait;
  - e. asthma;
  - f. allergies; or
  - g. diabetes.

Access, filing, and confidentiality of student-participant medical information shall be managed in accordance with the Family Educational Rights and Privacy Act (FERPA), and the Health Insurance Portability and Accountability Act (HIPAA).

3. Student Return to Play - Procedures governing a student’s to return to play after a sports or illness related injury pertaining to this policy are in addition to the return to play provisions specific to head injuries set forth in Board policy JLCJ, and copies of the procedures must be maintained at the SAU office and available to the Department of Education and public upon request.

**D. Annual Review and Update.** The Superintendent and/or designee shall assure that the Sports Injury Emergency Action Plan, and all procedures and protocols adopted pursuant to this policy are reviewed no less than annually and updated as necessary. Copies of the updated Plan and procedures should be provided to the Board no later than the start of each school year.

**E. Inclusion of Sports Injury Emergency Action Plan with Emergency Response Plan.** The Sports Injury Emergency Action Plan shall be included with each school’s annual Emergency Response Plan (see Board policy *EBCA*).

**Legal References:**

*20 U.S.C. §1232g, Family Educational Rights and Privacy Act (FERPA)*

*34 C.F.R. Part 99, Family Educational Rights and Privacy Act Regulations*

*RSA 200:40-c, Emergency Plan for Sports Related Injuries*

## ESTABLISHMENT OF SCHOOL BUS ROUTES

EEAB

### **A. General Policy.**

The Transportation Coordinator designated by the Superintendent pursuant to Board policy *{\*\*}*EEA, in consultation with the Principal(s) and transportation provider shall establish bus routes, schedules and stops for all students eligible for transportation pursuant to Board policy *{\*\*}*EEA. Routes will be over the most direct roads practicable for bus travel. Where an alternate route may be selected without sacrifice to efficiency or economy, preference will be given to that route serving the larger number of students more directly. Routes will be designed to employ as nearly as practicable the full carrying capacity of each bus trip. New routes will be established only when full capacity of the trips on existing routes has been reached or is imminent.

The purpose of bus scheduling shall be to achieve maximum service with a minimum fleet of buses consistent with rendering equitable service to all eligible students. The measure of service rendered shall be the total time between leaving a bus stop in the morning and returning thereto in the afternoon on a regular bus trip. To the greatest extent possible, routes, schedules and stops will minimize and balance the time students spend on buses. However, priority in distance to stops will be given to younger children.

Authorized bus stops shall be located at convenient intervals in places where students can be loaded or unloaded, cross highways and await arrival of buses with the utmost safety permitted based upon highway conditions, terrain, and visibility. Bus stops will be situated so that no student is required to walk more than 1 mile to reach a stop. Per RSA 189:8, the maximum distance to stops can be extended to 1 ½ miles for students residing in areas which are inaccessible by the District's established mode of transportation, provided that the vehicle, route and schedule have been approved by the commissioner of education. The number of bus stops on each trip shall be limited, consistent with the policy, so as to enable buses to maintain a reasonable timetable and schedule.

### **B. Process for Establishing Bus Routes and Stops.**

1. Transportation coordinator obtains student enrollment list in early July.
2. Transportation Coordinator and building Principal(s), evaluate past year's routes and stops, find houses of new students, and draft a route/stop proposal.
3. Proposed route and stop schedule is reviewed with Superintendent and/or designee.
4. In August Superintendent approves final route and stop schedule.
5. Routes and stops are posted on the District and school websites.
6. Late enrollments and other factors may necessitate alteration of approved and publicized routes and stops.

**C. Parent/Guardian Requests for Changes and Appeals.**

1. Change Requests. Students entitled to transportation service will be assigned to a school bus and stop and will be expected to adhere to the assignment. Parent requests for changes in a child's regular bus assignment should be sent to the Transportation Coordinator. Bus assignment changes will be made based on the following criteria:
  - a. Request must be written by parent or guardian.
  - b. Space must be available.
  - c. Change in a student's regular bus assignment may be approved for the year, the half year, trimester or the quarter. Changes for shorter periods will not be honored by the coordinator.
  - d. Emergency situations or one-day changes may be authorized on a case-by-case basis by the Principal or his/her designee. Any such one-time change must be requested in writing and in advance by the parent/guardian. The Principal/designee will coordinate the change directly.
2. Appeals of Change Requests.
  - a. Appeals under C.1 must be presented in writing to the Superintendent within 10 calendar days of the Transportation Coordinator's decision.
  - b. The Superintendent will review relevant information and consult with the parent/guardian, Principal and transportation contractor.
  - c. If the Superintendent perceives a safety concern or if there is agreement that a change or addition to the route/stop is justified, the Superintendent will immediately make the change.
  - d. If the Superintendent does not approve the request, the parent/guardian may request a review by the School Board. To initiate the review/appeal the parent/guardian must request review/appeal in writing to the Superintendent within 10 calendar days from the date of the Superintendent's decision.
  - e. The Board will hear the appeal as part of its next available agenda subject to the availability of the parent/guardian.
  - f. The Board will make its decision after hearing all appropriate information.

**Legal References:**

189:6, Transportation of Students

189:8, Limitations and Additions

189:9, Pupils in Private Schools

*NHSBA sample policy. We do not have this policy.*

*12-14-2021 Policy Committee*

*1-3-2022 School Board – first reading*

*1-7-2022 Sent to GEA*

*2-7-2022 School Board – second reading*

**DI-R**

## **FISCAL ACCOUNTING AND REPORTING REGULATIONS**

The following purposes must be satisfied by the accounting system:

1. Administrative Control: The financial records must be adequate to guide the making or deferring of purchases, the expanding or curtailing of programs, and the controlling of expenses. Current data should be immediately available and in such form that periodic summaries may be readily made from the data.
2. Budget Preparation: The financial records must be adequate to serve as a guide to budget estimates of subsequent years, and to hold expenditures to the amounts appropriated. Accounts are to be kept for each item for which separate budget estimates must be made. An adequate code of expenditure accounts will be used.
3. Accounting for Stewardship: The financial records of the district must be adequate to show that those in charge have handled funds within the framework of law and in accordance with Board policy.

The district's financial records will provide the following information:

1. For each account in the district's budget: the appropriation, appropriation transfers, expenditures, encumbrances, and unencumbered balance.
2. For each purchase order: the name of vendor, description of the item involved, the amounts, the call for bids if required, and an abstract of the bids received. Purchase order sets will be numbered and each shall be accounted for.
3. For each purchase: the purchase order information above, plus the record of receipt and condition of goods, the invoice and the record of payment.
4. For each income account: the budget estimate, the estimates as revised periodically, the receipts to date, and the balance anticipated.
5. Offsetting revenues received under an abatement will be debited to the appropriate previously expended account.

*NHSBA sample policy. We do not have this policy.*

*12-14-2021 Policy Committee*

*1-3-2022 School Board- first reading*

*1-7-2022 Sent to GEA*

*2-7-2022 School Board – second reading*

**DIE**

## **AUDITS**

The books and accounts of the District shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The Board shall select the auditors, or renew the current contract, after hearing the recommendation from the Superintendent or business administrator. Such audit will be made in accordance with RSA 197:25.

### **Legal References:**

*RSA 197:25, Auditors*

*RSA 671:5, School District Elections: Auditors*

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**DIH**

## **FRAUD PREVENTION AND FISCAL MANAGEMENT**

### **Authority**

The Board expects all Board members, district employees, volunteers, consultants, vendors, contractors and other parties that maintain a relationship with the school district to act with integrity, due diligence, and in accordance with law in their duties involving the District's resources. The Board is entrusted with public funds, and no one connected with the District shall do anything to erode that trust.

### **Definitions**

Fraud, financial improprieties, or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other assets.
4. Impropriety in handling money or reporting financial transactions.
5. Profiteering because of insider information of district information or activities.
6. Disclosure of confidential and/or proprietary information to outside parties.
7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the District.
8. Destruction, removal, or inappropriate use of District records, furniture, fixtures, or equipment.
9. Failure to provide financial records to authorized state or local entities.
10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.
11. Other dishonest or fraudulent acts involving District monies or resources.

### **Delegation of Responsibility**

The Superintendent or designee shall be responsible to develop and implement internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the District, subject to review and approval by the Board.

The Superintendent shall be responsible for maintaining a sound system of internal controls that is designed to identify potential risks, evaluate the nature and extent of those risks, and manage them effectively.

District administrators are responsible to be alert to an indication of fraud, financial impropriety,



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or irregularity within their areas of responsibility.

The Superintendent shall recommend to the Board for its approval completion of a forensic audit when it is deemed necessary and beneficial to the District.

The Superintendent shall ensure the appropriate authorities are notified, pursuant to state law, when cases of fraud, embezzlement, or theft have been identified.

## **Guidelines**

### **Reporting**

An employee who suspects fraud, impropriety, or irregularity shall immediately report his/her suspicions to the Superintendent. If the report involves the Superintendent, the employee shall report his/her suspicions to the Board Chair. Employees who bring forth a legitimate concern or suspicion about a potential impropriety shall not be retaliated against. Those who do retaliate against such an employee shall be subject to disciplinary action.

### **Investigation**

The Superintendent shall have primary responsibility for conducting necessary investigations of reported fraudulent activity.

Based on his/her judgment, the Superintendent shall coordinate investigative efforts with the District auditor, insurance agent, external agencies, and law enforcement officials, if applicable.

If the Superintendent is involved in the complaint, the Board Chair is authorized to engage the District's local legal counsel or alternate legal counsel to initiate an investigation of the complaint and coordinate the investigative efforts with individuals and agencies s/he deems appropriate.

Records shall be maintained for use in an investigation.

Individuals found to have altered or destroyed records shall be subject to disciplinary action. If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent shall present a report to the Board and appropriate personnel. If the investigation involves the Superintendent, the Board Chair will oversee the investigation.

If the Superintendent has not previously notified law enforcement and/or a regulatory agency with jurisdiction, the Board shall determine the final disposition of the matter, including whether the matter will be referred to the appropriate law enforcement and/or regulatory agency for further investigation or action.

### **Confidentiality**

The Superintendent, or Board Chair, shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the individuals and facts. All employees involved in the investigation are required to maintain confidentiality regarding all information about the matter during the investigation. Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right-to-know, until the results are made public.

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## **Prevention**

In order to prevent fraud, the Board directs that a system of internal controls be followed that include but are not limited to the following:

- { } Segregation of Duties - Where possible, more than one (1) person will be involved in pieces of financial transactions. No one (1) person shall be responsible for an entire financial transaction.
- { } Payments - Payments shall be made by checks, automated clearing house (ACH) or wire transfer (see Board policy DK). No cash transactions shall be permitted. Check signers shall be approved annually by the Board and will consist of persons not involved in the transaction. All checks shall have at least two (2) signatures.
- { } Bank Reconciliations - Bank statements and cancelled checks shall be reconciled by individuals who are not authorized to sign checks, nor involved in check processing.
- { } Access to Checks - Physical and electronic access to School District checks and accounts shall be limited to those employees with designated business functions.
- { } Capital Assets - The business office shall maintain updated lists of district capital assets.
- { } Training - Administrators shall be responsible for ensuring that employees under their supervision receive training regarding fraud prevention.