

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS  
106 Hancock Road  
Peterborough, New Hampshire**

**CONTOOCCOOK VALLEY SCHOOL BOARD**

**POLICY COMMITTEE MEETING**

**Tuesday, January 23, 2024**

**6:00 PM**

**Location: SAU Board Room**

**Minutes**

**Committee Members:** Katherine Heck, Michael Hoyt, Thomas Kirlin, Janine Lesser, Erin Pils-Martin

**Present:** Katherine Heck, Michael Hoyt, Janine Lesser, Dr. Kimberly Saunders, Brian Cisneros

**1. Call to order**

**Janine Lesser called the meeting to order at 6:00 p.m.**

**2. Approval of the December 12, 2023 Minutes**

**Janine Lesser moved to approve the minutes of December 12, 2023. Unanimous.**

**3. Policy Review**

Kimberly said that financial policies need to be reviewed regularly.

Brian Cisneros said that the auditors require that policies are reviewed regularly. Not necessarily changed, but reviewed. He cited several small minor changes that may require discussion.

- **DA: Fiscal Management Plan**

Katherine Heck said that she is fine with readopting this as written.

A reviewed date of today will be added. Confirmed.

- **DAF: Administration of Federal Grant Funds**

The purchasing thresholds should align with the federal thresholds. DAF-3 (procurement) should align. It should apply to our practices locally.

A section was added around a default amount of \$10K and up to \$50K for micro purchases that should be captured in the policy.

This policy will be looked at in greater depth.

- **DB: Annual Budget**

Katherine Heck reported seeing no issues with this policy.

It was confirmed to add a review date of today.

- **DBC: Budget Preparation**

The procedure (-R) was reviewed in January 2023.

Kimberly Saunders agreed to look for the procedure copy to make sure it is consistent.

- DBJ: Transfer of Appropriations

There are two ways to handle this: keep it as is or through the manifest process by the two people managing the Manifest.

Legally, we are required to take money out of one line and not make that purchase to purchase another item. The encumbrance report reflects the transfers.

Anything over \$10K is brought to the board. Budget transfers are not overly common.

Should the transfer process require it to go through the manifest process or to the full board?

It doesn't happen often so it was preferred that it goes to the board as current practice.

A reviewed date of today will be added to this policy.

- DC: Post-Issuance Tax Compliance and Procedures for Tax-Exempt Obligations

A reviewed and approved date of today will be added to the policy.

- DEA: Revenues from Local Tax Sources

A reviewed and approved date of today will be added to the policy.

- DFA: Investment

This policy was last reviewed in March of 2022. A new review date of today will be added to this policy.

- DFEA: Free Admissions

Katherine Heck asked that this policy be reviewed at some point to look at fee structures.

We may need to update this and determine cost recovery goals.

This policy should state a review date of today. Confirmed.

- DFGA: Crowdfunding

This policy was last reviewed in September 2022.

Katherine Heck asked if this was similar to what is being considered for the ATC.

What the ATC is considering is looking at a capital campaign.

The theater might crowdfund. Kimberly Saunders agreed to look at.

- DG: Depository of Funds

Brian Cisneros shared that our treasurer does not make deposits. Rather, we have an accounts payable employee that handles all of the deposits.

Katherine Heck said that it cannot be changed but it should be in writing that a designee is handling this responsibility.

- DGA: Authorized Signatures

Brian Cisneros referred to the last statement in the policy "Electronic signatures may be used if in accordance with Board Policy" EHAC is the policy that ConVal was working on and placed on hold.

Kimberly shared the historic reasons for not using electronic signatures.

Katherine Heck said that we do use electronic signatures for reasons other than financial.

She said that we really do need a policy.

Brian said that a reference to policy EHAC would then be needed.

This will be placed on the February agenda.

- DH: Bonded Employees

Strike “\$100K” and replace with “the amount required by law” in two places.  
This policy can go forward for a first read.

- DI: Fiscal Accounting and Reporting

A reviewed date of today will be added.

- DIA: Fund Balance

This policy was previously reviewed by legal.  
Brian Cisneros asked if the percentage should be changed.  
Katherine Heck said that it should be kept as is. A reviewed date of today will be added.

- DIB: Trust Funds

A reviewed date of today will be added.  
Discussion took place about changing the language from “The School Board *may* be named agents...” to “*will*” be named.  
Katherine Heck said that this should remain as presented without change. Confirmed.

- DID: Fixed Assets

A reviewed date of today will be added.

- DIE: Audits

We are required to submit the audit to DRA now. ConVal always has but it is now required to have an audit within 365 days of close.  
Adding RSA 21-J:19 was suggested and confirmed.  
A reviewed date of today will be added.

- DJ: Purchasing

Brian Cisneros referenced the second paragraph in the policy that begins with “The acquisition of supplies.....transactions are conducted.”  
Katherine Heck said that it is centralized in the sense that it all goes through the business office.  
We understand that they are not centralized when the order arrives.  
In government finance, the concern is that decentralized does not have the authority to do the transaction from start to finish. The definition appears to still be fine.  
A reviewed date of today will be added.

- DJC: Petty Cash Accounts

This policy was rescinded and will go to the board for repeal if needed.

- DJD: Local Purchasing

Adding the NHSBA statement “The Board, at its option, may join in cooperative purchasing with other school districts or governmental agencies to take advantage of lower prices for bulk purchasing and to reduce the administrative costs involved in bidding”.  
This will return to the board for a first read.

- DJE: Bidding Requirements

There is a bill to review default budgets. Transportation is a topic of discussion.  
Bring suggestions back to assure that they align to Policy DAF.  
This will return to the Policy Committee.

- DK: Payment Procedures

The second paragraph was referred to that reads “Payment by the Treasurer will be authorized on the basis.....School Board members.”

Katherine Heck said that the Treasurer is the custodian of the funds. Procedurally what you are doing is perfectly fine. The Treasurer is not doing the day to day. We recommend putting things in writing; we delegate people to do some of the work.

Two members of the school board assigned by the greater board or the entire board are assigned to review the manifests and approve.

Katherine said that ConVal has a good procedure.

Brian Cisneros referred next to the second sentence in the second paragraph “In order that Board Members be fully informed.....of that manifest”. Does this require all board members or that the two designated? Language to add “or designated” was confirmed.

A copy of a detailed payment register will be .....

Prenumbered checks are very expensive (referring to the last sentence in the policy). The software prints the checks.

Katherine Heck said that it means that we don’t make checks out to “cash” and that they are prenumbered to account for the checks. The numbers should be documented and destroyed.

Janine Lesser said that the things that were just stated “never write a check to cash” and never write a blank check. It might state that the checks are sequentially numbered by the accounting system.

A reviewed date of today will be added.

- DKA: Payroll Procedures

A reviewed date of today will be added.

- DM: Cash in School Buildings

Adding “school owned” vending machines was suggested.

This policy will be reviewed and readopted.

- DN: School Properties Disposal Procedure

This policy has been reviewed. A reviewed date of today will be added.

Brian Cisneros said that we do not have a policy on District Credit Cards. We should have a policy to share with everyone that has one. DGD are the call letters for this policy. He asked that a policy come forward.

DJC - Petty Cash Policy was rescinded.

**Janine Lesser motioned to rescind policy DJC. Mike Hoyt seconded. Unanimous.**

#### **4. Fall Updates**

#### **5. Non-Public Session RSA 91-A:3 II (If Required)**

#### **6. Policy Status Update:**

- IKL: Academic Integrity and Honesty
- IMBA: Distance Education
- JJIB: Athletics
- JLCJA: Sports Related Emergencies

- JKAA- Restraint/Seclusion
- ACN Nursing mother's accommodation
- IHBAM- District Special Education Policy and Procedures Manual
- IHBAB/IHAB-Development Delay as Qualifying Disability
- JLCA- Physical Examinations of Students
- JLDBB- Suicide Prevention
- JHCB/ JLCB- Immunizations
- EG/KDA/KDCA Public Information Program
- BEDG: Minutes
- FA: Facilities, Development Goals/Priority Objectives....Update and add "C"
- FAA: Annual Facility Plan....Update to read "Facility Usage Plan"
- DJE: Bidding Requirements....change language about sealed envelopes
- IHBAB/IHAB: Developmental Delay as Qualifying Disability
- IKL: Academic Integrity and Honesty

**Scheduled for Next School Board Agenda:**

**Janine Lesser motioned to adjourn at 7:36 p.m. Mike Hoyt seconded. Unanimous.**

Respectfully submitted,

Brenda Marschok