

SUMMARY OF SUGGESTED MASC EDITS (9/2022)
Weymouth School Committee: Policy Sub-Committee (3/27/23)

DGA – AUTHORIZED SIGNATURES Aligns policy with updated warrant process allowing single signatory of all warrants and clarifies process following signature. Adds legal citation and cross-reference. Updates note to reflect updated allowed process.

DH – BONDED EMPLOYEES AND OFFICERS Updates language to better describe provision. Adds appropriate cross-references and additional legal citations.

D1- FISCAL ACCOUNTING AND REPORTING Adds language to tighten policy in reference to administrative procedures required, referencing language used by the Department in ensuring appropriate oversight. Adds federal legal reference.

DIE – AUDITS Specifies period during which audit must be conducted and notes legal recommendation of consideration of outside firms for student activity accounts. Adds appropriate cross-reference.

DJ - PURCHASING Adds “or designee” to signature requirement.

DJE – PROCUREMENT REQUIREMENTS Updates reference to “law.” Adds reference to intergovernmental agreements for purchasing, as noted in review of federal grants. Adds language to review requirements under different purchasing thresholds under the state purchasing law. Adds legal references.

DK – PAYMENT PROCEDURES Clarifies responsibility of the superintendent regarding budget allocations. Adds language outlining process of authorization of single signatory, with appropriate cross-reference and note.

KCD – PUBLIC GIFTS TO THE SCHOOLS Aligns policy with legal requirement regarding grants and gifts. Clarifies handling of gift funds. Adds legal reference and appropriate cross-references.

AUTHORIZED SIGNATURES

~~The Chair of the School Committee or designee and the Superintendent or designee will sign payrolls presented for approval. The Committee will designate by roll call vote a single member responsible for the review and approval of all warrants as correct and approved for payment. A record of this approval will be made available on the next regular Committee agenda. Such designation does not limit the responsibility of each member.~~

The municipal treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [41:41](#); [41:52](#); [41:56](#)

[CROSS REF: DK Payment procedures](#)

NOTE: The above language implements a single signatory of district warrants. It should be altered according to district practice.

Town and city charters often address this topic; alignment with charters is necessary. References to appropriate sections of a charter should be added as necessary.

BONDED EMPLOYEES AND OFFICERS

Each employee of the school district who is assigned the responsibility of receiving and ~~disbursing~~ ~~dispensing~~ school funds will be bonded individually or covered by a blanket bond. The municipality will pay the cost of the bond.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [40:5](#); [41:109A](#); [71:47](#)

CROSS REFS: [DI Fiscal Accounting and Reporting](#)
[JJF Student Activity Funds](#)

File: DI

FISCAL ACCOUNTING AND REPORTING

The Superintendent will be ultimately responsible for receiving and properly accounting for all funds of the school district, maintaining effective internal controls so as to assure the effectiveness and efficiency of operations; adequate safeguarding of property; assurance of expenditures in accordance with programs under which revenues are received; and compliance with applicable laws and regulations-

The accounting system used will conform with the Uniform Massachusetts Accounting System as well as good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

SOURCE: MASC 2021

LEGAL REF.: MGL Ch. 44:38
603 CMR 10:00
2 CFR 200.303

Cross references: DBJ Budget Transfer Authority
DIE Audits

NOTE: References to town or city charters may be appropriate at this category, and the content of the policy should be changed accordingly.

File: DIE

AUDITS

As a department of ____ (municipality) _____, an audit of the school department's accounts shall generally be conducted annually by external auditors within nine months of the close of the fiscal year. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Commented [1]: Added 3/27/23

Upon completion of the external audit, the superintendent will share the resulting documentation with the Committee. The Committee will consider the recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Additionally, the district is also subject to the following:

- End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.
- Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.
- Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.
- Student Activity Account: As required by state law, student activity accounts are audited annually. For accounts that exceed \$25,000, the School Committee shall consider an audit conducted by an outside firm every three years

The Committee may request an additional audit of the school district's accounts at its discretion

SOURCE: MASC 2021

LEGAL REF: M.G.L. 44:38-40; 71:47; 72:3

Cross reference: _____ DI, Fiscal Accounting and Reporting
JJF, Student Activity Accounts

NOTE: References to a town or city charter may be appropriate here. The content of these references may require a change in the content of a policy adopted by a local School Committee in this area.

Not every district is subject to the single audit act; check thresholds.

PURCHASING

It shall be the responsibility of the Superintendent:

- To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality necessary for the proper operation of the District, thereby attaining the maximum value for each public dollar spent;
- To maintain the District's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the District;
- To encourage a mutually cooperative relationship with requesting departments, recognizing that successful purchasing is a result of team planning and effort;
- To promote social and economic goals such as encouraging local, small, minority, and women-owned businesses to participate in bidding for District purchases.

The acquisition of materials, equipment, and services will be centralized in the Superintendent's office of the school district.

The Superintendent will designate the District's purchasing agent. They will develop and administer the purchasing program for the schools in keeping with legal requirements and within the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent or designee, with such exceptions as may be made by the latter for emergency purchases.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. 30B; 71:49A

PROCUREMENT REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of ~~the General Law-law.~~

To foster greater efficiency, the District will enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared services.

~~When bidding procedures are used~~For any supply or service over \$100,000, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Superintendent and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee reserves for the District the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school district. The Committee reserves for the District the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids.

Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school district.

A procurement for a supply or service in the amount of \$10,000 or greater by not more than \$100,000 shall be awarded to the responsible party offering the needed quantity or supply among three written quotations sought and retained by the procurement officer.

A procurement in the amount of \$10,000 or less shall be obtained through the exercise of sound business practices.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. 7:22A; 7:22 B; 30:39M: 30B

CROSS REF.: DJA, Purchasing Authority

NOTE: The cross reference is to a closely related policy in this manual.

NOTE: Town or city charters may contain related provisions. If so, appropriate citations should be added to the legal references.

File: DK

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with procedures developed by the Superintendent. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

The Superintendent will be responsible for assuring that the budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

~~As an operating procedure, the~~ Committee will receive monthly lists of bills (warrants) for payment from school department funds. ~~The lists will be certified as correct and approved for payment by the School Committee and then forwarded to the municipal auditor for processing and subsequent payment by the municipal treasurer. The Committee will designate by vote a single member to be responsible for the review and approval of the warrants as correct and approved for payment. Warrants then will be forwarded to the municipal auditor for processing and subsequent payment by the municipal treasurer. A record of this action will be made available to the Committee on the agenda of the next regular meeting.~~

Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. 41:41; 41:52; 41:56

CROSS REF: DGA, Authorized Signatures

NOTE: Specific details established by an individual town should be substituted for those required in the policy above, which were established by that city's code of ordinances. Appropriate citations should also be substituted.

The above language implements a single signatory of district warrants. It should be altered according to district practice.

File: KCD

PUBLIC GIFTS TO THE SCHOOLS

In accordance with state law, all grants and gifts to the District shall be reviewed and accepted by the School Committee before expenditure or use. In the case of gifts from industry, business, or special interest groups, no extensive advertising or promotion may be involved in any donation to the schools.

Gifts will automatically become the property of the school district. Any gift of cash, regardless of donor intent, will be accepted by vote of the School Committee kept separate from the general fund, and expended at the discretion of the Committee, as provided by law.

Gifts associated with memorials or the naming of facilities (including subsections of facilities) shall be subject to Weymouth School Committee policies FF (Naming of Facilities) and FFA (Memorials).

The Committee directs the Superintendent to assure that an appropriate expression of thanks is given all donors.

LEGAL REF.: M.G.L. 44:53A, 71:37A

CROSS REF: DD (Grants, Proposals, and Special Projects)

GBEBD (Online Fundraising and Solicitation--Crowdfunding)

FF (Naming of Facilities)

FFA (Memorials)