

**ROSLYN UNION FREE SCHOOL DISTRICT
Meeting of the Board of Education**

Thursday, November 17, 2016

8:00 P.M.

Roslyn High School – Board Room

7:00 p.m. - Executive Session

8:00 p.m. - Board of Education Meeting

Preliminary Announcements
Emergency Procedures
Cell Phones

Pledge of Allegiance

Recognition: Shawn Anand – News12 Scholar Athlete

Recommendation to accept the Quarterly Claims Audit Report for July, August and September 2016

Recommendation to accept the minutes from the following meeting(s):

October 20, 2016

November 3, 2016

Board President's Comments

Superintendent's Comments

Student Delegate's Comments

Discussion Item(s):

1. Construction Update

PUBLIC COMMENT #1 Limited to Agenda Items ONLY

(Will be limited to ½ hour, no more than 2 minutes per speaker).

Though not required by law, the Roslyn Board of Education invites public comment during its meetings. Citizens will be recognized by the presiding officer. Please state your name and address before speaking and direct all comments to the Board. This is not a time for citizen to citizen exchanges. We ask that comments not include the names of students or staff members, and comments are not permitted with respect to confidential matters. Please also be reminded that Board meetings are designed by law to facilitate the school district's business and provide for public Board deliberations. Thank you

ACTION ITEMS

Action may be taken for each individual resolution or by the titled subgroups. Bracketed information following resolutions is not part of the Board's official action and does not become part of the official record.

PERSONNEL:

ALL PERSONNEL APPOINTMENTS LISTED ARE FUNDED IN THE CURRENT BUDGET UNLESS OTHERWISE NOTED

- P.1.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:

RESOLVED, that the Roslyn Board of Education approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.1 Professional)**

- P.2.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:

RESOLVED, that the Roslyn Board of Education approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.2 Classified)**

BUSINESS/FINANCE:

ALL ITEMS ON THE BUSINESS/FINANCE PORTION OF THE AGENDA ARE WITHIN THE BUDGET UNLESS OTHERWISE SPECIFIED

- B.1.** Recommendation to approve the following contract and to authorize the Board of Education President to execute (those contracts marked with an asterisk have been prepared pursuant to a previous award of an RFP or bid).

(i) Contractor: Camp Taconic
Services: High School Marching Band camp for Summer 2017
Cost- \$545.00 per participant
Total estimated to be \$62,500.00
(Agreement is subject to review and approval by district counsel)

(ii) Contractor: Jamaica Ash & Rubbish
Services: Refuse removal, street sweeping and drainage system for the period of July 1, 2016 through June 30, 2017
Total estimated to be \$57,009.50
(Agreement is subject to review and approval by district counsel)

Recommendation to **extend** the following contract [(iii)] which was first approved by the Board of Education on April 19, 2016 (item B.1), in order to renew:

(iii) Contractor: Universal Testing & Inspection Services
Services: Special Inspection and Testing Services for the 2016-2017 school year.
Fees: Total estimated to be \$100,000
(Agreement is subject to review and approval by district counsel)

Recommendation to **amend** the following contracts (iv) which was first approved by the Board of Education on June 16, 2016 (item B.1(xxii)), and amended on July 7, 2016 (item B.1(ii)) :

- (iv) Contractor: Extraordinary Pediatrics, P.C.
 Services: Occupational, Physical, Speech and Vision services, and Transportation Support Services for the 2016/17 school year
Amended to include updated fee schedule
 Fees: Total estimated to be \$20,000 (Summer program) *no change*
 Total estimated to be \$210,000 (School year) *no change*
 (Agreement is subject to review and approval by district counsel)

The following item (v) is a “flow-through” grant that passes through the district special aid fund but has no impact on our general fund budget

- (v) Contractor: Interdisciplinary Center for Child Development
 Services: Instructional services for the 2016-17 school year
 Fees: **611 Grant**
 \$1,906.00 per student (1 student)
 Total will be \$1,906.00
619 Grant
 \$644.00 per student (1 student)
 Total will be \$644.00
 (Agreement is subject to review and approval by district counsel)

B.2. Recommendation to approve Capital Fund Budget appropriation transfer requests as per **Attachment B.2.**

B.3. The Superintendent recommends that the Board of Education adopt the following calendar for the May 2017 Budget Vote. (**Attachment B.3**)

B.4. Recommendation to approve budget increase/appropriation requests:

<u>FROM BUDGET CODE</u>		<u>AMOUNT</u>
A5050.000	Interfund Transfer Debt Svcs	\$1,241,700.00
Subtotal		\$1,241,700.00

<u>TO BUDGET CODE</u>		<u>AMOUNT</u>
9711-600-03-9000-303	Debt Service Principal Payment	\$1,075,000.00
9711-700-03-9000-303	Debt Service Interest Payment	\$166,700.00
Subtotal		\$1,241,700.00

REASON FOR TRANSFER REQUEST: The 2016-17 budget assumed that we would be issuing bonds in the amount of \$9,000,000. Due to the fact that more projects in the bond were approved than anticipated and that interest rates were very low, we issued bonds in the amount of \$24,505,000 which resulted in higher debt service payments than budgeted. This transfer allows us to pay off old debt with funds saved for that purpose thereby allowing us to use already budgeted funds to pay for the new debt.

- B.5.** Recommendation to approve the following payments to KG&D Architects for professional services rendered to the district and reimbursable expenses pertaining to capital improvements at the locations indicated in the table below. [Funds will be deducted from the Capital Budget Codes indicated in the table below.]

Payment	Location/ Project	Budget	PO #S	Inv #
\$9,000.00	MS Professional Svcs.	2110-245-09-SSBA	H17-00016	1

- B.6.** Recommendation to *revise* the following payment to KG&D Architects for professional services rendered to the district and reimbursable expenses pertaining to capital improvements at the locations indicated in the table below, which was approved by the Board of Education on November 3, 2016 (item B.6). [Funds will be deducted from the Capital Budget Codes indicated in the table below].

Payment	Location/ Project	Budget	PO #S	Inv #
\$19,764.89 \$9,704.92	Bus Garage	2110-245-03-1502	H15-00014	25

- B.7.** Recommendation to accept, pursuant to receipt by Craig Johanson, Middle School Principal, a gift from Sandi Greenfield, two blue medal outdoor friendship benches, to be placed in the recess area. The benches have an approximate value of \$1,577.88. **(Attachment B.7)**
- B.8.** Recommendation by Craig Johanson, Middle School Principal, to declare as surplus the following items that are old and obsolete, have no value and will be scrapped.
- 25 Classroom Televisions (no Roslyn tags)
 - 25 Wall Mounting Systems (no Roslyn tags)
 - 25 VCR's (no Roslyn tags)

CURRICULUM AND INSTRUCTION:

- C&I.1** Recommendation to accept the confidential stipulations of the CPSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on October 28, 2016, November 2, 2016, November 3, 2016 and November 4, 2016.
- C&I.2** Recommendation to accept the confidential stipulations of the CSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on October 17, 2016, October 24, 2016, October 28, 2016 and November 4, 2016.

C&I.3 Recommendation to approve Dan Oggeri to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of ~~\$598.00~~ \$1,014.50 [*original Board approval C&I.5 on October 6, 2016 anticipated Tom Lynch driving, but Dan Oggeri drove instead*]

C&I.4 Recommendation to approve Elizabeth Brown to attend a college visit at Drexel University in Philadelphia, Pennsylvania from December 4 through 5, 2016 at an estimated cost to the district of \$480.65.

C&I.5 Recommendation to approve Todd Warshawsky, Kristin Hamilton and Mark Valentino to attend the NYSPHSAA Section VIII X-Country Competition in Chenango Forks, New York from November 11 through 12, 2016 at an estimated cost to the district of \$2200.00

BOARD OF EDUCATION:

BOE.1 Recommendation to accept the revisions to Exhibit 1500 E-2 of Policy 1500 USERS OF SCHOOL FACILITIES BY CLASSIFICATION (**Attachment BOE.1**)

BOE.2 Recommendation to conduct the *second* reading of Board of Education Policies 6650 Claims Auditor, 6660 Independent/External Auditor and 6670 Petty Cash/Petty Cash Accounts. (**Attachment BOE.2**)

BOE.3 **BE IT RESOLVED**, that the President of the Board of Education is authorized to enter into an Agreement resolving a request for an impartial hearing filed on behalf of student # 88368.

Public Comments #2

EXECUTIVE SESSION (if needed)

Adjournment

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification Class / Step Salary
1	Roberta Carleton	Revise Probationary Appointment	Teaching Assistant		11/9/16	Prob. Ends 11/8/20	Teaching Asst.	TA Level 1, Grade 3/Step 1*, Per RTA Contract
2	Mark Diercks	Revise Appointment	Co-Teacher Mentor	MS	11/7/16	6/30/17		Per RTA Contract, prorated
3	Karen Leon	Revise Appointment	Co-Teacher Mentor	MS	11/7/16	6/30/17		Per RTA Contract, prorated
4	Randi Itzkowitz	Substitute Appointment	Per Diem Substitute Teacher		11/21/16	6/30/17		\$130/day
5	Huichee Yee	Appointment	Per Diem Teaching Assistant		11/18/16	6/30/17		\$100/day
6	Corey Marx	Revise Part-Time Appointment	Social Studies additional .2 appointment (total FTE = .4)	HS	11/18/16	6/30/17		Social Studies 7-12 (init), BA/Step 2, per RTA Contract, prorated*
7	Joshua Duffy	Revise Appointment	IPG Teacher (not to exceed 4 hrs/wk)	HS	9/12/16	11/18/16		Per RTA Contract
8	Joshua Duffy	Revise Appointment	ABA Planning Teacher (not to exceed 4 hrs/mo)	HS	9/12/16	11/18/16		Per RTA Contract
9	Joshua Duffy	Appointment	IPG Teaching Assistant (not to exceed 6 hrs/wk)	MS	11/21/16	6/30/17		Per RPA Contract
10	Joshua Duffy	Appointment	ABA Planning Teaching Asst. (not to exceed 4 hrs/mo)	MS	11/21/16	6/30/17		Per RPA Contract, employees' hourly rate
11	Alysse Graziano	Appointment	ABA Planning Teacher (not to exceed 4 hrs/mo)	HS	11/21/16	6/30/17		Per RTA Contract
12	Marc Edelman	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
13	Carolyn Stack	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
14	Rosaleen Loughran	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
15	Guy Barnett	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
16	Christopher Callahan	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
17	Mark Valentino	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
18	Samantha Simon	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
19	Mark Carman	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
20	Lorraine Huzar	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
21	Marc Davis	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
22	Todd Postol	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
23	Kinshasa Allen	Appointment	Regents Review (not to exceed 2 sessions)	HS	11/21/16	6/30/17		Per RTA Contract
24	Corey Marx	Appointment	Regents Review (not to exceed 1 session)	HS	11/21/16	6/30/17		Per RTA Contract
25	Karen Kummer	Appointment	Regents Review (not to exceed 3 sessions)	HS	11/21/16	6/30/17		Per RTA Contract
26	Daniel Oggeri	Appointment	Regents Review (not to exceed 3 sessions)	HS	11/21/16	6/30/17		Per RTA Contract
27	John Conner	Coach Appointment	Asst. Baseball II/1	HS	3/6/17	6/11/17		Per RTA Contract
28	Joseph Dispigno	Rescind Coach Appointment	Wrestling VII/4	MS		1/17/17		
29	Kathleen Logan	Rescind Coach Appointment	Boys' Basketball I/Step 4	MS		11/2/16		Per RTA Contract
30	Wilfredo Abrahante	Coach Appointment	Boys' Basketball I/Step 4	MS	11/18/16	1/11/17		Per RTA Contract, prorated

Item	Name	Action	Position / Replacing	Class	Type of Appt	Location	From	To	Certification Class / Step Salary
1	Ruby Herrera	Appointment	Monitor (A. Balzano)	Non-comp	p/t	MS	11/21/16		\$14.95/hour, per RPA Contract
2	Edward Johnson	Resignation	Monitor			MS		11/20/16 (last day in position)	
3	Edward Johnson	Appointment	Teacher Aide	Non-comp			11/21/16		Grade 1/Step 2, Per RPA Contract
4	Rocco Calo	Resignation	Maintainer/Bus Driver			Maint		11/20/16 (last day in position)	
5	Rocco Calo	Appointment	Maintainer	Non-comp			11/21/16		Grade 5/Step 10, Per RCBDMA Contract
6	Diana Sabzevari	Appointment	After School Drivers Ed. Paraprofessional			HS	11/18/16		\$2,000, prorated, Per RPA Contract
7	Irene Krysko	Appointment	Per Diem Nurse Substitute	Non-Comp	Sub		11/18/16	6/30/17	\$135/day

**Roslyn Union Free School District Capital Budget
APPROPRIATION TRANSFERS**

Attachment B.2

Item	Transfer Dollar Amount	From Code	Previous Appropriation	Revised Appropriation	To Code	Previous Appropriation	Revised Appropriation
1	\$ 50,000.00	H1620 000 03 1597 Unallocated Bond Cash	\$ 243,214.14	\$ 193,214.14	H1620 293 04 1504 General Contractor EH 001-025	\$ -	\$ 50,000.00
For: change order EH-GC-004 WJ Northridge PO#H16-00019							
2	\$ 115,000.00	H1620 000 03 1597 Unallocated Bond Cash	\$ 193,214.14	\$ 78,214.14	H1620 295 03 1502 Plumber Contractor NEW BUS-021-001	\$ -	\$ 115,000.00
For: change order PC-001 WHM Plumbing and Heating PO#H16-00020							

APPROVED: Joseph C. Dragone **DATE:** _____

APPROVED: Allison Brown **DATE** _____

BOE APPROVED: _____ **Item #:** _____

Roslyn Public Schools

May 2017 Budget Vote Calendar

2017-2018 Budget

Date	Budgetary Action
November 1, 2016 – Jan 20, 2017	Administrative Preparation of Budget Document
January 27, 2017	Transmittal of Superintendent's Budget to the Board of Education
February 2, 2017	Board of Education Meeting on Budget
February 16, 2017	Board of Education Meeting on Budget
March 1, 2017	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website
March 9, 2017	Board of Education Meeting on Budget
March 23, 2017	Board of Education Meeting on Budget
April 3, 2017	First of four legal notices of date, time, and place of School Budget Hearing and Annual Budget Vote at least 45 days before the Annual Budget Vote (Not earlier than April 1 or no later than April 5)
April 6, 2017	Board of Education Meeting on Budget (if necessary)
April 17, 2017	Submission of petitions for Board of Education candidates and propositions to be placed on the ballot no later than 30 days prior to the vote. (No later than 5 P.M.)
April 20, 2017	Proposed 2017-2018 budget approved by Board Of Education (State deadline is April 21)
April 24, 2017	Property Tax Report Card must be submitted to SED by the end of the next business day following the budget adoption but no later than 24 days prior to Budget Vote. The 24 th day before statewide voting day always falls on Saturday. Therefore, last day is Monday, April 24 th .
	Property Tax Report Card must be transmitted to local newspapers of general circulation.
April 27, 2017	Budget Statement and required attachments (Administrative Compensation, School Report Cards, Budget Document in Three-Part Format, District Fiscal Accountability Statement, Property Tax Report Card, and Exemption Report) must be made available upon request at each school building.
May 4, 2017	Budget Hearing in conjunction with BOE meeting.
May 8, 2017	Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote. (State deadline is no later than May 10, 2017)
Through May 15, 2017 (by mail April 17 through May 9, 2017)	District Clerk must mail an absentee ballot for every qualified voter who requests one not earlier than 30 days or later than 7 days prior to the election day. Ballots available in person through May 16, 2017.
May 16, 2017	Annual Meeting. The sole purpose of the meeting is the Uniform Statewide Budget Vote and Board of Education election.

Revision Date: November 1, 2016

Roslyn Public Schools
June 2017 Budget Revote Calendar
2017-2018 Budget

Date	Budgetary Action
May 30, 2017 – June 6, 2017	Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before hearing & 14 days before the budget revote.
June 6, 2017	Publish legal notice for budget revote once each week in the 2 weeks before revote day, first publication 14 days before revote.
June 6, 2017 – June 13, 2017	Hold budget Hearing. Budget Statement (including required Attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital.
June 7, 2017 – June 14, 2017	Mail budget notice to voters the day after the hearing but no later than 6 days before revote day. (No later than June 14, 2017)
June 20, 2017	Statewide Budget Revote Day

Revision Date: November 1, 2016

P.O. #: 1016-A

10/24/16

166 - 1162

6' Personalized Perforated Bench



Your item can not go into production until we receive and authorized signature approving the design, color, and quantity. Please review & return as soon as possible.

Approval Signature _____ Approval Date _____

Quantity _____ Color _____

P.O. #: 1016-B

166 - 1162

6' Personalized Perforated Bench



Your item can not go into production until we receive and authorized signature approving the design, color, and quantity. Please review & return as soon as possible.

Approval Signature _____ Approval Date _____

Quantity _____ Color _____

EXHIBIT #1500-E.2

**USERS OF SCHOOL FACILITIES BY CLASSIFICATION
(Effective June, 2015)**

CLASS IA - NO CHARGE

Organizations with direct school connections:

Bulldog Boosters
Dr. Martin Luther King, Jr. Scholarship Committee
East Williston/Roslyn Community Coalition for Healthy Youth
Foundation for Roslyn's Educational Advancement and Development (R.E.A.D.)
~~Foundation for the Advancement of Student Technology (F.A.S.T.)~~
Friends of Royal Crown Players
Friends of Spotlight
~~Korean Parent Association (KPA)~~ [redundant – see next line]
Parent Associations (CCPA, RHS, RMS, EH, HH, HTS, SEPTA, KPA)
Marching Band Fans
Nassau BOCES
~~Roslyn Alliance Against Drug & Alcohol Abuse (RADA)~~
Roslyn Employee Associations
 Roslyn Administrators & Supervisors Association
 Roslyn Custodial, Bus Drivers and Maintenance Association
 Roslyn Educational Secretaries Association
 Roslyn Food Service Association
 Roslyn Paraprofessional Association
 Roslyn Teachers Association (RTA)
 Retired RTA
Roslyn High School Scholarship Fund Committee
Senior Party Parents

CLASS IB – NO ROOM FEE; FIELDS USE FEE; CUSTODIAL CHARGE, IF APPLICABLE

Organizations of a semi-educational nature:

Albertson Soccer
Archangel Michael Greek Orthodox Church & School
Concerned Citizens for Roslyn Youth
Roslyn Booster Basketball Club
Boy Scouts
Girl Scouts
~~Great Knights Chess Program~~
Long Island Bridge for Youth
Long Island Chess Nuts
~~L.I. Lightning (aka Roslyn Wolverines)~~
Roslyn Little League
Sid Jacobson JCC
Roslyn Lacrosse Club
Roslyn FC Soccer
Roslyn Volleyball Club

EXHIBIT #1500-E.2

CLASS II – APPLICATION FEE, ROOM FEE, FIELD USE FEE AND/OR CUSTODIAL CHARGE, AS APPLICABLE

Organizations with a social, civic, recreational or entertainment purpose, such as service and charitable organizations, civic associations, summer programs and adult sports groups:

American Cancer Society (Relay for Life)

Basketballers for Life
Canterbury Woods Civic Association
Chabad of Roslyn Summer Program
East Hills Men's Softball
E Joy Community Resource Center
Friends of the Bryant Library
Greenvale Civic Association
Nassau Yankees Men's Softball League

Nassau Zone New York State Association for Health, Physical Education, Recreation and Dance (NYSAPERD) [Pls add org. that was approved on 3/31/16]

Pars Team

Roslyn Chamber of Commerce
Roslyn Graduates Bulldogs Softball
Roslyn Heights Civic Association
Roslyn Men's Basketball Group
Roslyn Men's Monday Basketball Group
Roslyn Men's Softball
Roslyn Rockets Men's Baseball
Roslyn Sunday Morning Football
Roslyn Women's Softball
Temple Beth Sholom Day Camp
Temple Sinai
Unified Civic Association

CLASS IIIA - COUNTY-DETERMINED FEE

Nassau County Board of Elections

CLASS IIIB – NO CHARGE

Governmental entities or officials, such as federal, state, town or village governments or officials, for the purpose of holding political and non-political meetings, forums or hearings:

Bryant Library
Roslyn Highlands Fire Dept.
Roslyn Rescue Fire Dept.
Nassau County
New York State
Town of North Hempstead
Roslyn Water District
Village of East Hills
Village of Flower Hill
Village of Roslyn

Village of Roslyn Estates
Village of Roslyn Harbor

Adopted: November 18, 2004

Revised: 2/2005
3/2005
3/2007
6/2007
7/2009
7/2011
2/2012
8/2012
1/2013
2/2013
6/2013
8/2013
9/2013
10/2013
1/2014
6/2015
7/2016

First Reading - November 3, 2016
Second Reading - November 17, 2016

POLICY 6650

CLAIMS AUDITOR

REVISED POLICY

Policies Being Replaced	Policy 6650 Claims Auditor
Reason for Revision	Updating substance of policy to align with current law

CLAIMS AUDITOR

POLICY 6650

The Board of Education hereby establishes the Office of Claims Auditor in the School District. In addition, the Board of Education may adopt a resolution establishing the Office of Deputy Claims Auditor who shall act as the Claims Auditor in the absence of the Claims Auditor. The Claims Auditor shall serve at the pleasure of the Board of Education. The Claims Auditor shall be bonded and shall report directly to the Board of Education.

No person shall be eligible for appointment as the Claims Auditor or Deputy Claims Auditor who is also a member of the Board of Education, the clerk or treasurer of the Board, the Superintendent of Schools, other official of the district responsible for business management, the person designated as purchasing agent, and/or clerical or professional personnel directly involved in accounting and purchasing functions of the School District, the individual or entity responsible for the internal audit function, the independent auditor responsible for the annual external audit, and/or a close or immediate family member of an employee, officer or contractor providing services to the School District. For purposes of this policy, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

The individual selected for the position of Claims Auditor shall be either a Certified Public Accountant or someone who is familiar with School District claims auditing techniques by way of actual prior experience.

In lieu of appointing an individual as the Claims Auditor, the Board of Education shall be permitted to delegate the claims auditing function to one or more independent entities by using (1) inter-municipal cooperative agreements, (2) shared services through BOCES, or (3) independent contractors.

The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The claims auditing process should determine:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized School District official;
3. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation;
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order or contract upon which it is based; and
6. that the expenses are charged to the proper budgetary code.

The Claims Auditor will:

1. review all invoices in payment of contracts, such as transportation, construction, and bids.

CLAIMS AUDITOR

POLICY 6650

2. review all purchase orders requiring competitive bidding for conformity with applicable laws. The review of purchase orders/invoices shall include:
 - a. Compliance with bid law as required;
 - b. Evidence of the receipt of the merchandise or the rendering of services;
 - c. Certification of other evidence (such as adding machine tapes or initials) that the business office has checked extensions and additions; and
 - d. Review random sampling of all other invoices and charges against the School District.
3. consolidate all related documents:
 - a. Purchase orders.
 - b. Vendors invoices.
 - c. Correspondence, memos, etc.
4. compare all cross-reference numbers and details:
 - a. Compare check number with number entered on warrant.
 - b. Compare name and address on check with name and address on invoice.
 - c. Compare vendor's invoice number with number on check.
 - d. Compare dollar amount on check with that on invoice and purchase order.
 - e. Compare purchase order number to check.
 - f. Compare total with bid award.
 - g. Place appropriate markings on all papers to indicate that they have been checked.
5. examine each document to determine if it is adequately completed and that full signatures are used (initials).
6. verify that the signature of the person receiving goods or services appears on the receiving copy of the purchase order.
7. where payments are being made to building contractors, verify that signatures of approval appear from the architect's office and/or either the Superintendent of Buildings and Grounds, or the Assistant Superintendent for Business.
8. verify that a sufficient balance exists in the appropriate budget code to pay the invoice. Such certification shall be obtained from the Assistant Superintendent for Business, who shall certify either that a sufficient budget code balance exists or does not exist. The Claims Auditor may nonetheless approve the payment of any invoice which, if paid, would create a negative balance in such budget code, if the expenditure (a) pertains to payroll, or (b) was less than \$5,000, provided the

CLAIMS AUDITOR

POLICY 6650

Assistant Superintendent for Business certifies that an inter-code transfer will be made promptly to provide a sufficient budget code balance. If a sufficient budget code does not exist and a negative balance in such budget code of greater than \$5,000 would result, the Claims Auditor shall not approve such payment of such invoice until the Board has approved the request from the Superintendent of Schools for an inter-code transfer sufficient to provide for the payment without the creation of a negative budget code balance.

9. assure that the payment is for valid and legal purpose; verify that the cost was incurred by an authorized School District official; and verify that the services were actually rendered and/or that purchased goods were delivered.

Primary Relationships

1. Board of Education – The Claims Auditor is an employee of the Board of Education and is directly responsible to the Board of Education. The Claims Auditor may at times be requested to attend meetings of the Board of Education, but is not expected to attend regularly.
2. Superintendent of Schools – The Superintendent of Schools is the chief executive officer of the School District. The Claims Auditor, while not responsible to the Superintendent of Schools, shall work cooperatively with the Superintendent and his/her staff, and vice versa, in the best interest of the School District.
3. School Business Administrator – The Assistant Superintendent for Business is the chief business official of the School District. While the Claims Auditor does not report to the Assistant Superintendent for Business, he/she shall work cooperatively with that administrator and his/her staff, and vice versa, in the best interest of the School District.
4. Business Office Staff Members – The Claims Auditor is responsible for approving and allowing payment of invoices which were processed and recommended by the business office. The Claims Auditor shall work cooperatively with the business office staff to assure legal and businesslike payment of invoices and charges.

In the event of a difference of opinion regarding the approval of invoices for payment which cannot be resolved by reviewing the questioned invoices with the appropriate business office personnel (such as the Assistant Superintendent for Business), the opinion of the Claims Auditor shall prevail unless and until reversed by the Board of Education.

No employee of the School District shall withhold any relevant documentation from the Claims Auditor. All employees of the School District shall provide complete documentation or

CLAIMS AUDITOR

POLICY 6650

information to the Claims Auditor as soon as possible after the Claims Auditor's request therefor.

Claims Audit Process

All disbursements on voucher order checks (in pursuance of appropriate enabling resolutions of the Board) shall be signed by the appropriate person(s), in accordance with prevailing Board of Education policy.

Although the Claims Auditor is not required to monitor the School District's business and accounting practices, in the event that the Claims Auditor observes any business or accounting practices which are, in the Claims Auditor's opinion, questionable or in need of improvement, the Claims Auditor shall promptly report such observations to the Board of Education. The payment of sales tax will not be approved with the exception of sales taxes paid on meals.

The Claims Auditor shall provide periodic written reports as may be requested by the Board of Education.

Cross-ref:

Ref: Education Law §§ 1709(20-a); 1724
8 NYCRR §170.12(c)

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6650

CLAIMS AUDITOR

The Board of Education will designate and appoint an Claims Auditor for the district. The Claims Auditor shall serve at the pleasure of the Board.

The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should include but not be limited to the following:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized district official;
3. the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation; and
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order upon which it is based. The claims auditor shall have the authority to approve claims for payment that do not agree with the purchase order if the total purchase order is less than \$1,000 **and**:
 - a. the discrepancy in the claim is less than **either** \$50 **or** 10% of the purchase order; **or**
 - b. the discrepancy in the claim is at least 10% **and** \$50 more than the purchase order with the written approval of the purchasing agent

Policy #6650

Page 2

At the Annual Reorganization meeting of the Board of Education, a resolution may be approved to authorize the payment of claims for public utility services (including electric, gas, water, telephone and sewer), postage and freight charges and principal and interest payments on debt service in advance of the audit of those claims so as to avoid the imposition of late charges.

The Claims Auditor will review the following:

- bank reconciliations
- federal award program compliance
- revenue recognition

The Claims auditor will verify that there is support for

- general journal entries
- debt service
- payroll expenditures

The Claims auditor shall provide periodic written reports as may be requested by the Board

/amk

Adopted: 12/1989

Rev.: 7/2005

Rev.: 9/2007

Rev: 12/2007

Ref: Education Law §1709(20-a); 1724; 2509; 2526;
2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

Exhibit #6650-E

CLAIMS AUDITOR EXHIBIT

Checklist for Audit of Claims

Beginning check number _____

Ending check number _____

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

_____ Mathematical accuracy (extensions, additions, and calculations or discounts)

____ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)

Vouchers have been checked against purchase orders

Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel and approved rate)

_____ Vouchers for personal service are properly itemized
(vouchers must contain purpose, date of service, length
of service and approved rate)

Receipts of goods and services are attached to claims

Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges

_____ Sales taxes have not been paid (with the exception of sales taxes on meals)

_____ Mileage and meal claims (incl. sales tax) do not exceed authorization

All claims are for proper school district expenditures

Pre-audit has been completed:

Accounts Payable Clerk	Date
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Certified:

Claims Auditor	Date
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:FPZ

Adopted: 7/2005

First Reading - November 3, 2016
Second Reading - November 17, 2016

POLICY 6660

INDEPENDENT/EXTERNAL AUDITS

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

ROSLYN UNION FREE SCHOOL DISTRICT**INDEPENDENT/EXTERNAL AUDITS****POLICY 6660**

As required by law, the School District shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. In connection with the preparation and presentment of the annual audit, the independent/external auditors shall coordinate and meet with the audit committee as required by law. The report of such annual audit shall be presented to the Board of Education by such accountant in sufficient time for the Board of Education to accept it by resolution prior to the statutory deadline. Each Board member, the Superintendent of Schools and the Assistant Superintendent for Business shall receive a copy of the annual audit.

The annual audit shall be of all funds, the School District's financial records and the student activity fund, and be in a form as prescribed by the Commissioner of Education.

The School District shall, within ninety (90) days of the receipt of such report or letter, prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the state comptroller. This corrective action plan shall be presented to the audit committee in accordance with law and then Board of Education. To the extent practicable, implementation of such corrective action plan shall begin no later than the end of the next fiscal year.

The School District shall use a competitive request for proposals (RFP) process when contracting for such annual audit. In addition, pursuant to law, no audit engagement shall be for a term longer than five (5) consecutive years; provided, however, that the School District, in its discretion, may permit an independent certified public accountant or an independent public accountant engaged under an existing agreement for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under an RFP process.

The selection of the audit firm shall be based primarily on, but not be limited to, the following criteria:

1. The professional reputation and competence of the audit firm;
2. The availability of partners and other senior staff members for advice and consultation on district operational matters;
3. Knowledge of the education field; and
4. The reasonableness of the fee charged, although cost factors shall not be the dominant factor in the selection of audit firms;

The Board of Education shall formally appoint the certified public accounting firm to perform the independent/external audit at its annual reorganization meeting.

Cross-ref:

Ref: Education Law §2116-a(3) and (b)

Adoption date:

First Reading - November 3, 2016
Second Reading - November 17, 2016

POLICY 6670

PETTY CASH/PETTY CASH ACCOUNTS

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

PETTY CASH/PETTY CASH ACCOUNTS**POLICY 6670**

Petty cash funds shall be established annually at each school for the purchase of materials, supplies or services under conditions requiring immediate payment.

The amount of each fund will not exceed \$100.00. The Board of Education shall appoint the District Treasurer and/or Deputy Treasurer to act as custodian responsible for each petty cash fund.

To provide for the proper management of these funds, the following guidelines shall be followed:

1. Any single expenditure shall not exceed \$25.00. Purchases of more than \$25.00 must be made through the School District's purchasing system.
2. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure.
3. Payments may be made from petty cash for materials, supplies, or services requiring immediate payment. Sales tax on purchases will not be paid by the School District from petty cash funds.

The School District shall reimburse uses of petty cash funds up to the extent of expenditures, with appropriate documentary support and as approved by the claims auditor. Petty cash funds provided for buildings or activities that do not operate during July/August must be closed out on June 30 and reestablished by Board of Education action at the reorganizational meeting of the Board of Education in July.

Cross-ref: 6010 Fiscal Controls
6600 Fiscal Accounting and Reporting
6700 Purchasing

Ref: Education Law §1709(29)
8 NYCRR §170.4

Adopted:

**ROSLYN PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING**

AGENDA ADDENDUM

Thursday, November 17, 2016

PERSONNEL:

P.1 Professional

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification / Class / Step / Salary
31	Marvin Leveille	Appointment	ABA Planning Teaching Asst. (not to exceed 4 hrs/mo)	HS	11/21/16	6/30/17		Per RPA Contract, employees' hourly rate
1	Roberta Carleton	Revise Probationary Appointment	Teaching Assistant		11/9/16	Prob. Ends 11/8/20	Teaching Asst.	TA Level 1, Grade 3/Step 1*, Per RTA RPA Contract

BUSINESS/FINANCE:

B.4. Recommendation to approve budget increase/appropriation requests:

<u>FROM BUDGET CODE</u>		<u>AMOUNT</u>
A5050.000	Interfund Transfer Debt Srvcs	\$1,241,700.00 \$1,242,200
Subtotal		\$1,241,700.00 \$1,242,200
<u>TO BUDGET CODE</u>		<u>AMOUNT</u>
9711-600-03-9000-303	Debt Service Principal Payment	\$1,075,000.00
9711-700-03-9000-303	Debt Service Interest Payment	\$ 166,700.00 \$167,200
Subtotal		\$1,241,700.00 \$1,242,200

REASON FOR TRANSFER REQUEST: The 2016-17 budget assumed that we would be issuing bonds in the amount of \$9,000,000. Due to the fact that more projects in the bond were approved than anticipated and that interest rates were very low, we issued bonds in the amount of \$24,505,000 which resulted in higher debt service payments than budgeted. This transfer allows us to pay off old debt with funds saved for that purpose thereby allowing us to use already budgeted funds to pay for the new debt.

BOARD OF EDUCATION:

BOE.4 Recommendation that the following individual be appointed to serve as a member of the Citizens Audit Advisory Committee: Steve Covy.

BOE.5 BE IT RESOLVED, that the Board of Education of the Roslyn Union Free School District authorizes the settlement of the action captioned Roslyn Union Free School District v. Jaspan Schlesinger Hoffman, LLP, et. al. venued in Nassau County Supreme Court and bearing Index Number 17083/2005 in accordance with the terms of the Settlement Agreement between the parties attached hereto; and,

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the President of the Board of Education to execute any and all documents necessary to effectuate said Settlement Agreement on behalf of the Board of Education.