

Work Session Notes Of The Mason School Board
Mason School District
New Hampshire, June 12, 2009

A work session meeting of the Mason NH School District was held on Friday, June 12, 2009, at approximately 7:45 p.m. at Mason Elementary School.

Attendees were School Board members Wolfgang Millbrandt, Donald Hodges, SAU representative Deb Bemis, School Board Secretary Becky Partridge. Absent was School Board member Mary McDonald.

The first reading of the following documents and suggested changes are as follows.

*Notes changes within document

DA-Fiscal Management Plan-no change

DB-Annual Budget-no change

DBC-Budget Preparation-no change

DBI-Budget Implementation-no change

DBJ-Transfer of Appropriation-no change

DC-Taxing and Borrowing Authority/ Limitations-no change

DD-Funding Proposals and Applications-no change

*DEA-Revenues From Local Tax Sources, fourth paragraph from top "The Board will:" change to "**The Board May:**"

*DFA-Investment, Standard of Care #3 Remove "Finance Committee" and replace with "School Board Treasurer". Remove "without" and replace with "with". The sentence reads as follows: **The investment of funds will be left to the discretion of the School Board Treasurer with prior approval of the Board.**"

*DFA-R-Investment of School District Fund, Standards of Care #3 Delegation of Authority. For the purpose of this document designated official will be replaced with Mason School District Manager. For the purpose of this document [entity] will be replaced with Mason School District. Where it states to insert code, insert reference NH statutes.

DG-Depository of Funds- no change

*DGA-Authorization Signatures, Insert "and quorum of the School Board" and School District Treasurer. Insert "Board" between two signatures. The sentence will read as follows: **"Checks drawn on the general fund or any special fund (with the exception of the activity fund) will require the signatures of the School District Treasurer and a quorum of the School Board, who is authorized to sign only after approval of manifests by the Board. Checks drawn on an activity fund will require two board signatures."**

DH-Bonded Employees- no change

DI-Fiscal Accounting and Reporting- no change

DID-Fixed Assets (inventories)- no change

DIE-Audits- no change

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*DIH-Fraud Prevention and Fiscal Management For the purpose of this document Board President will be replaced with Board Chairman. Under Delegation of Responsibility insert "Superintendent" in first sentence and insert "Business Manager" in second sentence. First sentence will read as follows: **"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."** Second sentence will read as follows: **"The Business Manager 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."**

DI-R- Fiscal Accounting and Reporting Regulations- no change

DJC- Petty Cash Accounts- no change

DJC-R- Petty Cash Accounts- no change

*DJD- Cooperative Purchasing- Delete "(in the town/ city of _____)".

DJE- Bidding Requirements- no change

DJF- Local Purchasing- no change

DJD- Cooperative Purchasing- no change

DK- Payment Procedures- no change

*DKA- Payroll Procedures- Replace "signing in and signing out" with "logging".

Sentence will read: **"Proper payroll procedures are dependent on staff attendance accounting and on the logging of part-time and hourly workers"**

*DKC- Expense Reimbursements- Replace "New Hampshire" with "100 miles" The sentence will read: **"All Travel outside 100 miles must have prior written approval of the Superintendent."**

DM- Cash in School Building- no change

DN- Equipment and Supplies Sales- no change

Notes taken by Becky Partridge and transcribed by Becky Partridge.