

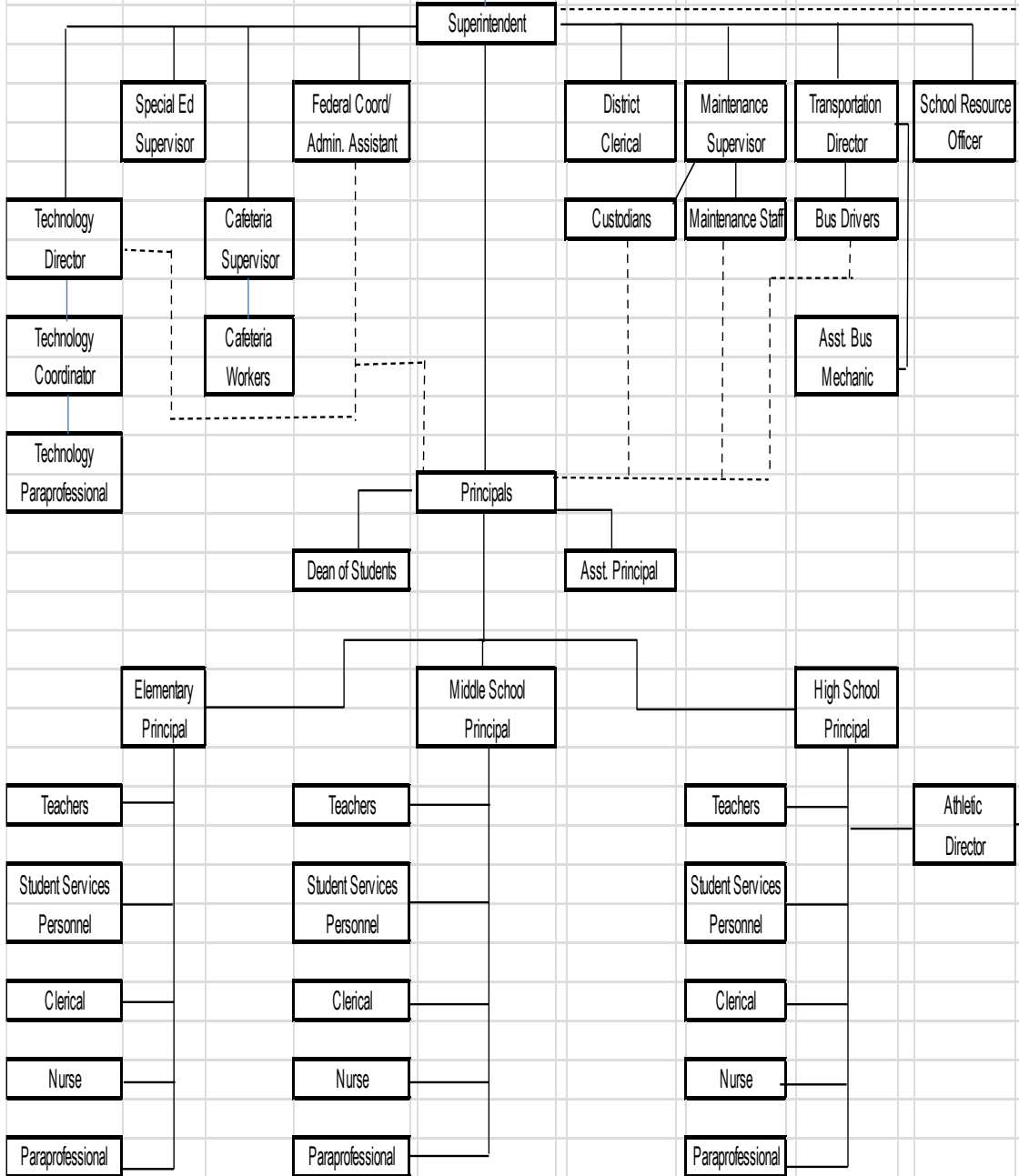
**SECTION 2
ADMINISTRATION**

POLICY #	TITLE	DATE APPROVED
2005	Chain of Command Chart	01-14-1991
2010	Delegation of Administrative Responsibilities	08-11-1986
2011	Delegation of Coop. Board Representation	01-13-2003
2020	Closing of School	03-27-1978
2021	Financial Report and Statements	09-12-1976
2030	Pre-Registration	03-27-1978
2040	School Calendars Note: Policy 3.29	03-08-2004
2050	Curriculum and Textbook Review	08-08-1994
2100	Evaluation of Superintendent	11-19-1990
2200	Principals	06-11-1984
2300	Information on Programs	10-04-1994

CHAIN OF COMMAND CHART

Fouke School Board

2005



Adopted: 01-14-1991

Revised: 12-13-2010

Revised: 01-12-2015

DELEGATION OF ADMINISTRATIVE RESPONSIBILITIES

In the absence of the Superintendent of Schools, it may become necessary to make certain decisions that cannot be postponed until the Superintendent's return. The following persons in the order listed below shall be delegated decision-making responsibilities during the Superintendent's absence:

1. Federal Coordinator
2. Principal designated by Superintendent

During the absence of either principal, the Superintendent shall handle any major problem in the school. For routine matters the principal shall designate one certified person to act in his behalf.

Date Adopted: 08-11-86

Date Revised: 09-21-09

2011

DELEGATION OF CO-OP BOARD REPRESENTATION

The Fouke School District appoints the superintendent as its voting representative to the Board of Directors of the Southwest Arkansas Educational Cooperative.

In the event that the superintendent may not be able to attend a Cooperative Board meeting he/she may designate a voting representative of his/her choice.

Date Adopted: 01-13-03

2020

CLOSING OF SCHOOL

The Board authorizes the Superintendent to delay the opening of school, to close school early, or to close school the entire day in case of hazardous weather or other emergencies which jeopardize the safety of students, school staff, and/or school property.

When a decision has been made to delay the opening of school or to close school the entire day, the superintendent shall send an appropriate announcement to the local radio station and/or television station by 6:30 a.m. or as soon as possible. In the event school is to be closed early, the superintendent shall notify the local radio station and/or television as soon as practical.

Date Adopted: 03-27-78

FINANCIAL REPORTS AND STATEMENTS

The Superintendent shall present a monthly financial statement to the Board which shall show revenue and expenditures for the current month and year to date for all fund codes. The report shall include a list of bills to be paid for the current month.

Date Adopted: 09-12-76

Date Revised:

ANNUAL RISK ASSESSMENT

The administration of Fouke School district is responsible for establishing and maintaining effective internal control over financial reporting, which includes safeguarding of assets and compliance with applicable laws and rules.

The superintendent/treasurer shall conduct an annual risk assessment of the effectiveness of Fouke's internal control over financial reporting in accordance with OMB Circular A-123.

Based on the results of the risk evaluation, the superintendent/treasurer will make a determination as to whether reasonable assurance can be provided that internal control over financial reporting as of June 30 of each year was operating effectively, and whether any material weaknesses were found in the design or operation of the internal controls over financial reporting. Should a material weakness be identified, corrective action to remedy the weakness will be implemented by the superintendent.

Date Adopted: 10-12-09

Date Revised:

STATE OF ASSURANCE RISK ASSESSMENT PROCEDURES

Fouke School District
District

Annual
Fiscal Year

Bookkeeping has entered all financial transactions into APSCN. We have documents on file which support all of the financial information reported. Management is responsible for establishing and maintaining effective internal control over financial reporting.

With regard to the fiscal year ending June 30, _____, we confirm to the best of our knowledge the following:

1. There have been no undisclosed actions by management which are not in compliance with federal and state laws and rules that would result in a liability for the district/charter/coop.
2. There have been no undisclosed instances of fraud involving management or employees who have significant roles in internal control.
3. There have been no violations of debt instruments.
4. The entity has no undisclosed violations of law whose effects should be considered for disclosure in financial statements.
5. There have been no instances of non-compliance with specific legal or contractual provisions significant to individuals or a group.
6. Management has no knowledge of any allegations or fraud or suspected fraud affecting the entity in communications from employees, former employees, regulators, vendors, or others.
7. There are no significant deficiencies in the design or operation of internal control which would adversely affect the entity's ability to initiate, authorize, record, process, and report financial data, and we have identified all material weaknesses in internal control.
8. There are no transactions that have not been properly recorded and reported in APSCN.
9. Capitol assets are properly capitalized, reported, and, if applicable, depreciated.
10. We have disclosed all contracts or other agreements.
11. No events have occurred subsequent to June 30, _____, that require consideration as adjustments to, or disclosures in, the financial statements.
12. The entity has disclosed whether any changes in internal control or other factors that might significantly affect internal control, including any corrective action taken by the entity with regard to significant deficiencies, including material weaknesses, have occurred.

13. We are responsible for the identification of and compliance with all aspects of laws, regulations, contracts, or grants that would have a material effect on the basic financial statements or on the administration of federal programs.
14. We have complied, in all material respects, with applicable laws, regulations, contracts, and grants that could have a material effect on the basic financial statements in the event of non-compliance.

Superintendent _____

Treasurer _____

Date Adopted: 10-12-09

Date Revised:

SEGREGATION OF DUTY

- I. The district establishes an organizational structure to implement, direct, and oversee the risk assessment process such as:
 - A. An individual responsible for approval of purchase orders,
 - B. An individual responsible for receipting funds,
 - C. An individual responsible for approving payments, and
 - D. An individual responsible for issuing payments.There needs to be multiple individuals involved in the accounting process to insure internal controls.
- II. Conduct an analysis of where the greatest risk of error, fraud, abuse, etc. exist to be sure financial information is accurate, reliable, and timely.
- III. There should be edit controls established in the risk management process. Examples:
 - A. Purchase orders require two signatures—federal coordinator and superintendent or principal and superintendent.
 - B. All purchase should be reconciled against the budget for the individual program/fund to which the purchases are charged.
 - C. Individual that verifies items received is not the individual that ordered the items.
 - D. Payment is issued by person other than the individuals who ordered and receipted the items.
 - E. A flow chart of the process of assigning roles and duties is developed for use in training staff and for auditors.
- IV. Develop specific, periodic, relevant, and timely financial reports to capture the process and transactions.
- V. In order to test the controls and process, the administration assigns an individual to examine and analyze all transactions periodically to determine results. The person assigned to this task cannot be the supervisor of the program.
- VI. Management uses the results of the reports to determine whether the internal controls are operating effectively. The process is continually monitored to assess effectiveness of internal controls.
- VII. Corrective actions are taken to resolve weakness and deficiencies in internal controls identified in the monitoring process.

Date Adopted: 10-12-09

Date Revised:

PRE-REGISTRATION

The administration shall pre-register the high school students by the end of each April for the succeeding school year.

Date Adopted: 03-27-78

Date Revised: 06-07-90

SCHOOL CALENDARS

The Superintendent and Personnel Policy Committee shall present to the Board, for its approval, the calendar for the succeeding year no later than the May regular Board meeting. The Superintendent, in developing the calendar, shall accept and consider recommendations from any staff member or group wishing to make calendar proposals. The calendar shall include student/teacher interaction days, non-instructional days, holidays, and work days. A minimum of at least two (2) parent conference days will be noted in the calendar. Building level Principals will have monthly activity calendars available upon request.

Legal Reference: A.C.A. § 6-17-201

Date Adopted: 03-08-04

Date Revised: 04-12-04

CURRICULUM AND TEXTBOOK REVIEW

At the beginning of each school year the principal of each school shall establish a schedule for grade level and curriculum area meetings to study all curriculum offerings and make recommendations for revisions. The principal shall also appoint a committee of teachers and parents, and when appropriate students, to do an in-depth review of the curriculum areas for which textbooks are being adopted and/or the areas directed by the Arkansas Department of Education. The committee shall consider both the scope and sequence of the curriculum area so that the area is properly covered for revisions to Fouke School Board for approval.

The curriculum committee shall also review proposed textbook adoptions and shall recommend adoptions to the Fouke School Board.

Date Adopted: 08-08-94

EVALUATION OF SUPERINTENDENT

The annual evaluation of the superintendent shall be done at the regular July meeting.

Date Adopted: 11-19-90

PRINCIPALS

Principals shall have the authority and the duty to take disciplinary action whenever the behavior of any student(s) materially interferes with or substantially disrupts maintenance of proper atmosphere for learning within the classrooms or other parts of the school.

Notice of rules and regulation existing in each school shall be disseminated to students and parents in a wide variety of ways (student assemblies, PTA meetings, public address announcements, student handbooks, etc.)

Application of disciplinary measures shall at all times reflect a fair and reasonable exercise of authority, being neither arbitrary, capricious, discriminatory, or otherwise unreasonable. Procedural due process, to the extent of its applicability in any particular situation, shall be afforded all students prior to imposition of punishment. The degree afforded shall be proportionate both to the gravity of the offense and severity of the completed penalty, as outlined in the Board's policies relative to suspension expulsion and corporal punishment.

Ref: 42 U.S.C. 1983; Tinker vs. Des Moines Independent Community School District 89 S.C. 733 (1979); Goss vs. Lopez, 95S (1975); AR. State Ann 80-1629; Arkansas Commission on pupil discipline in public schools, Models School

Date Adopted: 06-11-84

INFORMATION ON PROGRAMS

It shall be the policy of the Fouke School District to inform students and, when appropriate, parents in writing about their rights and responsibilities pertaining to any school programs. All students shall receive a copy of the student handbook which should be reviewed and acknowledged by parents. The handbook shall include information pertaining to the basic school practices, policies, and programs. Students and parents will be informed about updates of relevant practices, policies, and programs (e.g. Newsletter, website, Edline, individual conferences, etc...)

Date Adopted: 10-04-94

Date Revised: 07-14-08