

## **Policy revisions – 6000s to 800s series**

### **Executive Summary**

Throughout, minor technical changes are proposed. (For instance, to provide consistency with other policies, the phrase “shall develop” is used wherever administrative guidelines are discussed; the term “County” or “Board” is used to replace “District” as that is more consistent with WV state laws.)

#### **Policy 810 – Uniform Records and Accounts**

Revises Policy 6100 and repeals Policies 6800 (System of Accounting), 6200 (Fund Accounting), 6662 (Permanent Improvement Fund), 6830 (Audits), 6105 (Authorization to Use Facsimile Signature), 6108 (Authorization to Make Electronic Fund Transfers), 6140 (Depository Agreements), 6144 (Investments), 6145 (Borrowing), 6151 (Bad Checks), and 6153 (Collection Policy for Outstanding Participant Meal Accounts).

This revision removes language duplicated between the merged policies and language concerning MCVCs, RESAs, and a Trust and Agency Fund. Language concerning the bond issues is clarified.

#### **Policy 815 – Federal Funds**

Revises Policy 6110 and repeals Policies 6110.01 (Grant Award), 6111 (Internal Controls), 6112 (Cash Management of Grants), 6114 (Cost Principles – Spending Federal Funds), 6116 (Time and Effort Reporting), and 6325 (Procurement – Federal Grants / Funds).

This revision is only technical in nature.

#### **Policy 820 – Fiscal Planning**

Revises Policy 6210 and repeals Policies 6220 (Budget Preparation), 6230 (Annual Operating Budget), and 6231 (Budget Hearing).

This revision is only technical in nature.

#### **Policy 821 – Petty Cash**

Revises Policy 6625 and repeals Policy 6621 (Change Fund).

This revision is only technical in nature.

#### **Policy 822 – Recognition and Amenities**

Revises Policy 6680 and repeals Policy 6681 (Amenities for Participants at Meetings and / or Other Occasions).

This revision is only technical in nature.

#### **Policy 823 – Fundraisers**

Revises Policy 6605.

This revision adds language to cover all fundraisers rather than just those done via crowdfunding. Previously, a policy existed only for student fundraisers (which was incorporated into Policy 450 on co- and extra-curricular activities), but no policy existed to cover all fundraisers in general. The language incorporated here matches that in Policy 450, so no substantive change is proposed except that the scope is expanded to cover all fundraisers that may occur at a school, not just those that are done by co- or extra-curricular groups.

#### **Policy 830 – Purchases**

Revises Policy 6320 and repeals Policies 6320.01 (Purchase of United States and West Virginia State Flags), 6440 (Cooperative Purchasing), 6450 (Local Purchasing), 6460 (Vendor Relations), and 6470 (Payment of Claims).

This revision is only technical in nature.

**Policy 831 – Use of Credit and Purchasing Cards**

Revises Policy 6423.

This revision removes references to cards issued to individual schools, which is not something currently done anyway.

**Policy 840 – Payroll**

Revises Policy 6510 and repeals Policies 6510.01 (Employee Pay), 6520 (Payroll Deductions), 6700 (Overtime), and 6705 (Wage Payment and Collection).

This revision clarifies language regarding annualized compensation, removes language regarding the Separate Rates method (not allowed under WV law for school service personnel), and makes numerous technical revisions.

**Policy 850 – Travel Payment and Reimbursement**

Revises Policy 6550.

This revision removes references to school-based travel reimbursement (not permitted by WVBE policy) and adds language to require reimbursement of pre-paid expenses should the individual not attend the event.

**Policy 210 – County Educational Program**

Revises Policy 6152.01.

This revision inserts language about textbook adoptions and materials supplied to students that was previous in a Finance series policy and instead locates it in an Educational Program policy.

**Policy 6120 – Safety Deposit Box (repeal)**

This policy is unnecessary.

**Policy 6150 – Tuition Income (repeal)**

WV law has (up until now) prohibited the charging of tuition. However, this topic will come up in the discussion of Open Enrollment for 2020-21.

**Policy 6670 – Trust and Agency Fund (repeal)**

This policy is unnecessary as no such fund exists (and would be problematic if it did).

