

AUDITS

[Chair note: The goal is clarifying the city's role in school department audits. Question as to whether or not the city continues to pay for the auditor since the city selects the auditor; whether or not the school system should first refer concerns to the auditing firm that knows the system before going outside the system if there is a question or concern about accounting.]

The city contracts with a certified public accountancy firm to audit city accounts. The annual, comprehensive ~~An~~ audit of the school department's accounts ~~will be~~ is conducted ~~annually~~ as part of the Annual Town City Audit.

If there are accounting concerns, generally these should first be referred to the city's accounting auditors. The school committee may request a ~~private~~ audits of the school system's accounts at its discretion and cost; ~~however,~~

The annual audit concludes with a management letter outlining recommendations. The committee will be advised of ~~The Committee will consider~~ recommendations made by the auditor for maintaining an efficient system ~~for~~ of recording and safeguarding the school department's assets.

SOURCE: MASC LEGAL REF.: MGL 71: Section 47 and MGL 41:Section 52

Section 52. All accounts rendered to or kept in the departments of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject to the inspection of the selectmen. The auditor or officer having similar duties, or the selectmen, may require any person presenting for settlement an account or claim against the city or town to make oath before him or them, in such form as he or they may prescribe, as to the accuracy of such account or claim. The wilful making of a false oath shall be punishable as perjury. The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed. This section shall not abridge the powers conferred on town accountants by sections fifty-five to sixty-one, inclusive.

Town Charter, Section 5-11, Independent Audit

Department of Education Accounting Compliance Guidelines, updated December 2015

Every Massachusetts school district is required to, within nine months of the close of its fiscal year, arrange for and undergo an independent audit of its financial records, to include using the Department of Elementary & Secondary Education Compliance Supplement, and submit the report of this audit to the Massachusetts Department of Elementary & Secondary Education (DESE). This requirement shall be satisfied if the school district's records are audited, to include using the Department of Elementary & Secondary Education Compliance Supplement, as part of a general audit of all municipal financial records. The audit must be conducted by an independent public accounting firm based on the compliance requirements, audit objectives and suggested audit procedures contained in this Compliance Supplement for Massachusetts School Districts (Compliance Supplement). The auditor shall comply with professional standards included in "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" adopted by the Comptroller General of the United States in the conduct of the audit.

Policy Subcom 1st review: 5.4.16; 2nd August 7, 2016 Decision of policy subcommittee to continue discussion of this policy at its next meeting. Subcom review 9.29.16 = No changes. Recommend School Committee Adoption on 10.12.2016

FIELD TRIPS

The School Committee recognizes that firsthand learning experiences provided by field trips are a most effective and worthwhile means of learning. It is the desire of the Committee to encourage field trips as part of and directly related to the total school program and curriculum.

~~The Superintendent shall develop and enforce specific guidelines and appropriate administrative procedures shall be developed to screen, approve, and evaluate trips and to ensure that all reasonable steps are taken for the safety of the participants. Said General field trip guidelines and procedures should be developed by the Administration and reviewed and approved by the School Committee. These guidelines and appropriate administrative procedures shall ensure that~~ All field trips will have the approval of the Principal. ~~and that~~

~~aAll foreign and overnight trips~~ student travel "between the hours of midnight and 6:00 a.m. or that will include an overnight stay away from a student's home"* will be required to have the prior approval of Greenfield School Committee and address criteria of MGL Chapter 71, Section 37N and the School Committee as outlined in IJOA-R Field Trip Regulations.

Legal Ref: MGL 71, S.37N

Section 37N. Each school committee shall establish a policy concerning student travel sponsored by a school that is planned to occur between the hours of midnight and 6:00 a.m., or that will include an overnight stay away from a student's home. **The policy shall address, but not be limited to, such issues as safety of transportation and accommodations, cost, including expectations for fundraising by students, time away from school, appropriateness of the trip for the grade level and the trip approval process.** In adopting its policy, the school committee shall consider the model policy drafted by the board of education under section 1B of chapter 69.

Chapter 346 of the Acts of 2002, An Act Relative to Safety of School Sponsored Travel, was enacted on October 9, 2002. This legislation created a new section of the General Laws (M.G.L. c.71 s.37N) which requires each school committee to establish a policy governing late night & overnight school sponsored student travel by January 7, 2005.

DESE Guidelines: School Finance: Transportation Requirements for School District Policies Governing Late Night & Overnight School Sponsored Student Travel

Adopted 12.8.2004

Subcommittee review: 10.18.2016

GUIDELINES FOR FIELD TRIPS PLANNING

Field trips can bring the school and the community closer together, which can result in real life experiences that enrich the curriculum for students and also bring out better public relations. The School Committee will also encourage field trips as an integral part of the instructional programs in the schools.

The Superintendent will establish Field Trip regulations to assure that assure:

1. all parents have information about the field trip,
2. all students have signed parental/guardian permission for the trip participation, acknowledging receipt of trip information,
3. all trips are properly supervised, are compliant with staff/chaperone: student supervision guidelines,
4. all safety and emergency precautions are observed,
5. individual, required student needs are accommodated (health, food, program).
6. all trips contribute substantially to the have educational benefit. program.

In addition, all out-of-state or extended (overnight) trips and excursions except those required for student participation in tournament competition or contests, must have advance approval of the School Committee. Fundraising activities for such trips will be subject to approval of the appropriate Administrator.

The Superintendent will assure that the following elements are addressed in planning every trip subject to Chapter 71, S. 37N (travel between the hours of midnight and 6:00 a.m.):

- safety of transportation,
- safety of accommodations,
- cost—consider economic diversity of families, encourage volunteer payments when appropriate,
- expectations for fundraising by students—consider what is being sold and to not include unchaperoned door-to-door solicitation by children,
- time away from school,
- appropriateness of trip for grade level,
- trip approval process,
- staff/chaperone: student ratio for supervision,
- screening and training of chaperones to assure safety and conformance with school committee and school guidelines,
- as appropriate, information sessions and materials for parents, including common questions and answers,
- provision for any required student accommodation for health, food, program, as applicable for student's age.

Source: MASC

Note: Brief policies on field trips...usually require School Committee-approved guidelines and implementing regulations.

GML 71: 37N

DESE Guidelines. School Finance: Transportation Requirements for School District Policies Governing Late Night & Overnight School Sponsored Student Travel 2003

MASC: 2003

Adopted 12.8.2004 Subcommittee Review 10.18.2016

LIFE-THREATENING FOOD ALLERGY (new)

(Policy Subcommittee 9.29.2016)

The ~~Needham Public Schools (NPS)~~ Greenfield Public Schools (GPS) recognizes the increasing prevalence of student food allergies and the life-threatening nature of allergies for many students. The ~~Administration~~ Superintendent of the ~~NPS~~ GPS shall ensure compliance with the policy and ~~implementation of~~ through regulations, protocols, and procedures to minimize the risk of exposure to allergens that pose a threat to students, to educate all members of the school community, and to plan for the individual needs of students with life-threatening food allergies. Further, these policy, regulations, protocols, and procedures will aim to assist students with assuming more individual responsibility for their health and safety as they grow older, and to ensure full participation in their educational programs and school sponsored activities. The school day is defined as the hours of the day that students must attend their education program in school. After school hours include ~~NPS~~ GPS sponsored activities, clubs, athletics, community education programs, and parent or community sponsored events.

Regulations, protocols, and procedures for the Management of Life-Threatening Food Allergies (LTA) in the ~~NPS~~ GPS will be reviewed annually and modified as appropriate, and will include the following:

1. District-wide and building-based education and training will be offered annually to school personnel about the management of student allergies, recognition of signs of an allergic reaction, activation of the emergency response plan, and administration of epinephrine via auto injector.
2. An individualized health care plan including accommodations for prevention, management and emergency response is developed for each student with a medically diagnosed life-threatening allergy.
3. Non-curriculum-related classroom celebrations and parties ~~are~~ will be food free.
4. Inclusion of food for curriculum, instruction, and related activities or special grade-wide events will requires strict adherence to the food allergy management protocol, ~~and~~ consultation with the nurse, and approval of the principal.
5. The use of food as a reward or incentive during the school day is prohibited, except as indicated in a ~~child's~~ student's Individualized Education Program.
6. Sales of competitive food or beverages (including bake sales), not sold/provided via School Breakfast or Lunch Programs, are not permitted during the school day nor beyond school hours in Pre-K through grade 5. Sales of competitive food or beverages (including bake sales), not sold/provided via School Breakfast or Lunch Programs, are not permitted during the school day but are permitted beyond school hours, in grades 6 to 12.
7. ~~NPS~~ GPS staff and transporters employed by ~~NPS~~ GPS to supervise and/or coach students who are participating as members of school-sponsored athletic teams, clubs, and other extracurricular activities beyond the school day are responsible for implementing the applicable portions of the Food Allergy Policy and related protocols and procedures for the management of students with LTA while the students are under the staff's supervision.

8. Unless otherwise required by law, **NPS Greenfield Schools' staff is not responsible for implementing the Food Allergy Policy and related regulations, protocols, and procedures during (1) school-sponsored events beyond the school day that are open to the public (e.g. school athletic contests, plays, or ceremonies) or 2) programs or events on-NPS Greenfield School property that are sponsored by various parent, community, and private groups.**
9. While complying with state recommended guidelines, Greenfield's Life-Threatening Food Allergy regulations, protocols, and procedures shall consider flexibility to allow quick response to emergency situations.

Policy Subcommittee discussion and review 9.29.2016

Proposed 1st Reading, School Committee 10.12.2016

GREENFIELD PUBLIC SCHOOLS
CURRENT POLICY 2016

File: KBA

SCHOOL/PARENT RELATIONS GOALS

It is the general goal of the District to foster relationships with parents, which encourage cooperation between the home and school in establishing and achieving common educational goals for students.

While parents are individually responsible for their children, the District provides direct services of education and indirect services of childcare for students during the time when they are within the supervision of school personnel.

Consistent with these shared responsibilities and as appropriate to the maturity of the student, members of the school staff will consult with parents regarding student progress and achievement, methods to enhance student development, and matters of correction.

Additionally, parental involvement in the schools is encouraged through regular communication with the school Principal and staff, the parent/teacher organizations, the school volunteer program, and other opportunities for participation in school activities and District programs.

SOURCE: MASC