



# **FINANCIAL POLICY & PROCEDURES**

**Updated February 2024**

*In addition to the enclosed mentioned policies and procedures as adopted by DuBois Integrity Academy Inc. Governance Boards, the Board shall adhere to rules, policies. and procedures as outlined in the "DIA" Charter School Contract, the Employee Handbook, and all local, state, and federal laws with regards to public charter schools.*



# DUBOIS INTEGRITY ACADEMY

## GOVERNANCE BOARD

Mrs. Deatrix (Dee) Morris RET USAF LTC, Board Chair

Mrs. Sonya Lewis, MED, 35 Yr. Veteran Educator, Board Vice Chair

Mr. Charles Merritt, Jr. CPA, Board Treasurer

Mr. Robert (Bo) Culver, CPA, Board Secretary

Attorney Robert L. Mack, Board Member Dr

Kenneth Mitchell, Retired Air Force, Board Member

Gwynetta Ross, Realtor, Board Member

## EXECUTIVE ADMINISTRATION

Craig Cason, Founder & Executive Director

Dr. Stephanie Payne, Dep. Superintendent

Mr. Myron Jones, Elementary Principal

Mr. Kenneth Scott, Assistant School Principal

Ms. LaKeesha Jones, Assistant School Principal

Dr. Chenee' Gilbert, Assistant School Principal

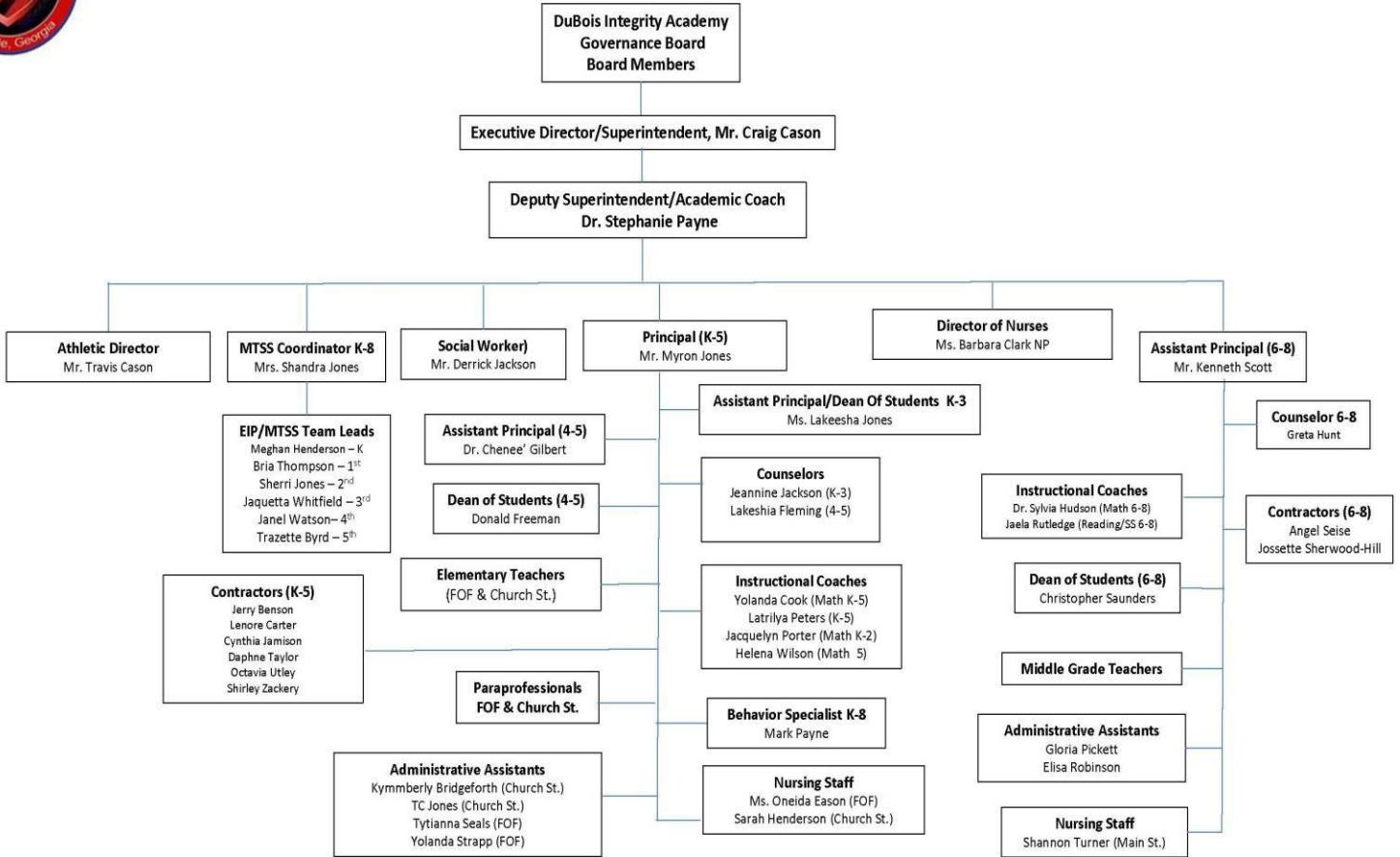
**DUBOIS INTEGRITY ACADEMY  
FINANCIAL AFFAIRS POLICY**

- A. ORGANZATIONAL CHART**
- B. SEGREGATION OF DUTIES**
- C. RECORDS AND ACCOUNTS**
  - 1. Chart of Accounts
    - a. Bank Accounts
    - b. Operating Account
    - c. Internal Funds Account
    - d. Petty Cash
    - e. Check Signing Authority
  - 2. Reports
    - a. Monthly Reports
    - b. Audited Statements
  - 3. State of Financial Emergency
  - 4. Annual Budget
- D. PURCHASING AND EXPENDITURES**
- E. CONTRACTS**
  - 1. Consultant Agreements
  - 2. Other Agreements
- F. SCHOOL FUNDRAISING**
- G. PUBLIC FEES**
- H. TRAVEL and TRANSPORTATION**
  - 1. General Conditions
  - 2. In-County Travel
  - 3. Out of County Travel
  - 4. Student Travel
- I. FOOD SERVICES**
- J. INVENTORY AND PROPERTY RECORDS**
- K. INVENTORY AND PROPERTY RECORDS FOR ITEMS PURCHASED WITH FEDERAL GRANT FUNDS**
- L. INTERNAL FUNDS – CORPORATE PROGRAMS**
- M. PROCUREMENT POLICY and PROCEDURE**

# A. Organizational Chart



## SCHOOL LEVEL ORGANIZATIONAL CHART SY 2023-2024 K - 8



## **B. SEGREGATION OF DUTIES RELATING TO FINANCIAL CONTROLS**

The school's Executive Director will be responsible for the school operations within the scope of operating policy and budgetary approval by the Governing Board. The school's on-site administration/faculty and staff will report directly to the Principal, who then reports to the Executive Director, who then reports to the Governance Board. The CMO (DuBois Charter School Consortium), contracted by the Board, will provide day to day financial reporting, oversight and forecasting services that will be approved by the Executive Director and reported to the Governance Board for final oversight and review.

The Board will be responsible for:

1. Reviewing and approving a preliminary and final budget(s) prior to the beginning of the fiscal year;
2. Reviewing monthly and quarterly as well as annual financial statements, which include a balance sheet and statement of revenue, expenditures and changes in fund balance, at each public Board meeting
3. Annually adopting and maintaining operating budget for the school
4. Retaining the services of a certified public accountant/auditor to conduct the annual independent financial audit;
5. Establishing the Audit Committee
6. Reviewing and approving the audit report, including audit findings and recommendations;
7. Reporting to all applicable legal agencies including the charter school's sponsor
8. Overseeing the school's Executive Director and all financial matters delegated to the Executive Director.

### **Third Party Vendor for School Funds**

- The Governance Board has contracted with My School Bucks and has mandated that DIA will no longer accept cash for any funds collection activity inclusive of Before/Aftercare, Field Trips, Fundraisers, and all related activities.
- The Business Manager will be responsible for account reconciliation and providing appropriate allocation information to related school staff.
- The Executive Director will be presented reconciliation statements from My School Bucks on a monthly basis.
- This policy became effective 8/1/2018.

### **FUNDS (Checks/Money Orders) Collection Policy.**

In the event that checks/money orders are collected, the Executive Director will ensure that the following policies are followed:

- The Business Manager will disburse 3-part receipt books to all schoolteachers/staff members that will be collecting funds after recording receipt book number for record keeping purposes.
- The Office Manager or Accounts Receivable Clerk will verify funds collected and counted by the person(s) collecting monies related to DuBois Integrity Academy, Inc. and will sign off on the total received as reconciled by receipts. (White copy to parent, Yellow copy turned into the Administrative Office (Office Manager or Account Receivable Clerk) with funds,; Pink copy stays in book and turned into the Administrative Office (Office Manager or Account Receivable Clerk) , once receipt book has been completely used.
- All voided receipts will remain in the book. No tearing receipts out of book.

- The Office Manager or Accounts Receivable Clerk upon verification of funds collected by the school staff, will record the amount.
- The Office Manager or Account Receivable Clerk will turn over all funds and accounting documents to the Business Manager. The Business Manager shall ensure that the total funds collected in checks and money orders totals the receipts received.
- The Business Manager shall deposit funds in the school’s local bank and record the deposit in the school’s Financial System.
- The Office Manager or Account Receivable Clerk will record the receipts and list in numerical order to be reconciled later upon receipt of all completed receipt books.
- When all receipts in a book have been used, the receipt book should be returned to the Administrative Office for reconciliation by the Office Manager who together with the Business Manager will sign off on the completed reconciliation. Any discrepancies will be duly noted and reported to the Executive Director for appropriate action.

## Credit Card Usage Policy

All Credit Card purchases must adhere to the following policies.

1. Only one credit card will be issued under DIA Governance Board authority. The credit card will be issued to the DIA Treasurer and can only be issued to another designee through a majority vote by the Governance Board.
2. The Governance Board through the treasurer will authorize use of the card for school related purchases only based on the following guidelines:
  - A. Credit card purchase will be based on approved reoccurring charges, selected pre-paid school travel related services, specific curriculum purchases and school supplies.
  - B. The card number and related documents will be secured by the Business Manager in the school safe.
  - C. The DIA Board Treasurer will maintain possession of the physical card at all times.
  - D. All credit card transactions require a signed purchase order approved by the Executive Director.
  - E. All credit card transactions over \$1,000.00 require additional written approval from the DIA Board Treasurer.
  - F. The Business Manager, with the appropriate approval is the only authorized credit card transaction facilitator. **Under no circumstances is the Executive Director or other DIA staff members allowed to utilize the physical credit card for any purpose!**
3. The Business Manager will provide account of all credit card expenditures to the Governance Board Treasurer, the Executive Director and the CFO on a bi-monthly basis.
4. The CFO will provide a monthly reconciliation of the credit card account and verify that all procedures have been followed according to policy.
5. Violation of the Credit Card policy could result in a written warning, additional training and/or immediate termination based on the severity of the violation.

## A. RECORDS AND ACCOUNTS

### 1. Chart of Accounts

DuBois Integrity Academy, Inc. shall utilize the standard state codification of accounts, as contained in the Financial and Program Cost Accounting and Reporting for Georgia schools, as a means of codifying all transactions pertaining to its operations.

### **(A) Bank Accounts**

The Governance Board shall approve all banking and financial institutions used by each school. The Board Chairperson, Board Treasurer, Executive Director or other Board appointed designee is authorized to conduct all financial transactions in accordance with the policies set by the Governance Board. The school shall establish at least two (2) bank accounts, which shall include an operating account and internal funds (Expense) account and any other accounts deemed necessary by the Governance Board.

### **(B) Operating Account**

All funds generated by the Georgia DOE Program and other revenue shall be deposited into the operating account for the corresponding school. The operating account shall be used to fund all operating expenses of the school, in accordance with the school's operating budget, including but not limited to, facility costs, payroll and supplies.

### **(C) Internal Funds Account (Expense)**

All funds generated by school personnel of a particular school are for the benefit of that school or a school-sponsored activity. The internal funds account shall be used to fund school expenses as determined by the school's operating budget.

### **(D) Petty Cash**

DuBois will maintain a petty cash account, not to exceed \$300.00 at any given time, with the exception of special usage designated and authorized by the Treasurer.

1. Prior approval from the Executive Director and Business Manager must be obtained before expenses will be reimbursed, in accordance with the reimbursement policy. All disbursements must be recorded on a petty cash disbursement log and a receipt must be attached. Funds spent without manager approval may not be reimbursed.
2. All cash reimbursements require proof of receipt of expenditures.
3. The Business Manager shall be responsible for all petty cash disbursements and receipts.
4. The Business Manager shall reconcile petty cash monthly, or when the fund is less than \$25.00.
5. Petty Cash is replenished by the Executive Director at the request of the Business Manager and approval of the Board Treasurer as needed.
6. No loans, temporary or otherwise, are to be made to employees from petty cash funds.
7. The Executive Director shall randomly audit the petty cash account at least twice per fiscal year.

### **(D) Check Signing Authority**

- a. Authorized signatories on all bank accounts.**

- (1) Chair of the Governance Board
- (2) Treasurer of the Governance Board
- (3) Governance Board Vice Chair
- (4) Governance Board Secretary
- (5) Or Governance Board Designee, as approved by the Governance Board by a majority vote.

**b. Check Signatures**

- (1) Operating Accounts - All for purchases outside of “normal operations”, (i.e. mortgage, rent, payroll, checks, etc.) over \$25,000.00 will require any two (2) of the above-named authorized signatories. No check may be signed by an individual who is also the payee.
  - (2) Internal Accounts - All internal funds checks must be signed with one of the above signatures (1) signatures. No check may be signed by an individual who is also the payee.
- c. Except as noted above, all checks and contractual agreements for \$25,000 and more require specific approval of the Governance Board.

**2. Reports**

**(a) Monthly Reports**

DuBois Integrity Academy shall provide the Governance Board monthly financial statements which shall include a balance sheet, a statement of revenues and expenditures and changes in fund balance prepared in accordance with Generally Accepted Accounting Principles and in a format to include a detail of all revenue and expenditure activities compared to budgeted amounts relating to its operations. At the conclusion of each quarter the Financial Manager/CEO or Contracted Accounting Firm shall prepare a quarterly report to be presented to the Governance Board.

**(b) Audited Statements**

Each year DuBois Integrity Academy, Inc. shall retain an independent auditor to conduct an annual audit of its financial statement. The audit shall be submitted to the respective Sponsor on or before the contractual date required by each district.

On or before April 1<sup>st</sup> of each year each school shall establish an audit committee. The audit committee shall establish factors to use for the evaluation of audit services to be provided by a licensed certified public accounting firm qualified to conduct audits in accordance with government auditing standards as adopted by the Georgia Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

Responsibilities of the audit committee include:

- Overseeing the financial reporting and disclosure process
- Monitoring choice of accounting policies and principles
- Overseeing hiring, performance and independence of the external auditors



- Oversight of regulatory compliance, ethics, and whistleblower hotlines
- Monitoring the internal control process
- Overseeing the performance of the internal audit function
- Discussing risk management policies and practices with management.

The Governance Board shall inquire of qualified firms as to the basis of compensation, select a firm recommended by the audit committee, and negotiate a contract based on any of the following criteria:

- If compensation is not one of the evaluation factors, and is not used to evaluate auditing firms, then the Governance Board shall negotiate a contract with the firm.
- If compensation is one of the evaluation factors and is used to evaluate auditing firms, then the Audit Committee will, based on a request for proposal, recommend an auditing firm. The Board of Directors shall select the highest-ranked qualified firm based on the Audit Committee's predetermined criteria or the committee must document in its public records the reason for not selecting the highest-ranked qualified firm.
- The Governance Board may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

In negotiations with firms, the Governance Board may allow a designee to conduct negotiations on its behalf.

Every procurement of audit service shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

- a) A provision specifying the services to be provided and fees or other compensation for such services.
- b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated.

Written contracts entered into pursuant to subsection above may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract must be in writing.

### **3. State of Financial Emergency**

If a school's internal audit or annual financial audit reveals a state of financial emergency as defined in deficit financial position, the auditor shall notify the Du Bois Integrity School Governance Board, the Sponsor and the Department of Education. The internal auditor shall report such findings in the form of an exit interview to the Chair of the Governance Board and his/her designee within seven working days after finding the state of financial emergency or deficit position. A final report shall be provided to the entire Governance Board, the Sponsor and the Department of Education within fourteen working days after the exit interview. If the school is in a state of financial emergency, the school shall file a detailed financial recovery plan with the Sponsor.

#### 4. Annual Budget

Every year a budget for each school shall be developed in accordance with Financial and Program Cost Accounting and Reporting by the GaDOE and presented to the Governance Board. The proposed budget shall cover projected revenue and expenses needed to operate the school on a day-to-day basis.

- 1 The Governance Board shall meet during any regular meeting, special meeting or workshop to review, discuss and/or approve the budget.
- 2 By law, After July 1, 2016, The School's Board may not approve an annual operating budget unless the school has held at least two public meetings to provide an opportunity for public input on the proposed budget. State law does not distinguish an original annual operating budget from a revised operating budget. Accordingly, if the school identifies the need to revise its budget during the school year, the school should conduct two public meetings to provide an opportunity for public input on the revised budget. A state charter school may utilize regularly scheduled meetings or meetings held for other purposes, if the school also utilizes a portion of the meeting to allow public comments on the proposed budget. The two meetings cannot within the same 7 calendar days. The state charter school must advertise the meetings in a local newspaper of general circulation in which other legal announcements for the jurisdiction are advertised.
- 3 After the budget is approved by the Governance Board, the approved budget will be placed on the school's website.

#### D) PURCHASING AND EXPENDITURES

- a. Accurate records of all transactions shall be kept and reports on expenditures shall be given to the Governance Board on a monthly basis.
- b. Purchases over \$1,000.00 shall be recorded on a purchase order form. All purchase orders forms must be approved by the Executive Director or designee prior to being ordered.
- c. Checks will be issued against valid invoices only and not quotes or purchase orders. Invoices must be attached to a purchase order or requests for payment or a Statement of Work (SOW), when they are outside of the operating budget.
- d. Copies of all purchase orders shall be maintained on file and shall be matched to the order when items are received. All packing slips shall be verified against purchase orders when items arrive.
- e. Conflict Of Interest: School employees, officers, or agents can not engage in selecting, awarding, and administering contracts for property or services to be purchased with federal grant funds. DIA will maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers,

employees, and agents of DIA may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. If an employee, officer or agent are found in violation of the school's conflict policy they will be terminated.

## **E) CONTRACTS**

### **1. Consultant Agreements**

The Principal may request the services of consultants to provide training and advisory services, so long as such amount is in accordance with the school's annual budget and approved by the Executive Director. Travel and expenses for consultants may be paid in accordance with the Travel and Transportation Fees Policy. No payment shall be made to the consultant until all services and supportive documentations have been completed.

NOTE: Consultant Agreement listed as Exhibit 3)

### **2. Other Agreements**

All other agreements for services shall be approved by the Governance Board.

The Executive Director or designee shall conduct an annual inventory evaluation of all property owned or leased by the school.

3. Expenditures from school funds shall be based upon the annual budget. The Governance Board shall be notified of expenditures not included on the annual budget or of expenditures that have exceeded the amount budgeted. All expenditures shall be paid for by check, unless specifically authorized to utilize other methods such as DIA credit card or ACH Payment. The exception is expenditures paid from Petty Cash according to Petty Cash policy.

## **F. School Fundraising**

- 1) All fundraising projects conducted by the school shall be for the direct benefit of the students and shall contribute to the educational and extracurricular experiences of students. All fundraising projects must be approved by the Principal or designee prior to starting.
- 2) Money derived from any school fundraising project or activity shall be deposited in each respective school's internal funds account and accurate accounting records shall be maintained.
- 3) The determination of the fundraising projects and activities for school shall be the responsibility of the Principal, and shall conform to the following conditions:
  - a. Fundraising activities and projects must be authorized by the Principal. When presenting a fundraising idea to the Principal, students and staff shall explain the need and propose how the funds may be utilized.
  - b. All fundraising requests shall be submitted to the Principal in writing.
- 4) The parent-teacher organization (PTO) may sponsor fundraising activities provided school-work and class time are not adversely affected.

## **G. Public Fees**

Fees charged to the public shall be approved by the Governance Board. Fees may be charged to the public for copying records and materials, renting or leasing equipment or facilities, in-service and other training, or as deemed necessary by the Principal.

## **H. TRAVEL AND TRANSPORTATION**

### **1. General Conditions**

- All travel (whether in-state or out-of-state) by faculty and/or staff must be authorized and approved by the Principal. The Principal shall not authorize or approve any travel without the approval of the Executive Director and must state the purpose of the travel and that such travel is directly related to the official business of the school.
- When more than one employee is going to the same destination, travel shall be pooled whenever practical.
- Employees will be reimbursed for actual expenses incurred, including mileage, tolls, parking, lodging, airfare, rental car, registration fees and parking. Employees must present receipts for all expenses.
- All requests for travel reimbursement must be submitted on the appropriate Expense Form and must be submitted within thirty days of travel. Failure to submit reimbursement requests in a timely manner may cause the reimbursement to be forfeited by the employee.

### **2. In-State Travel**

- Expenses for authorized travel by an employee may be paid for the use of his or her personal car while used during travel on school business. Travel conducted inside the county shall be reimbursed at the maximum rate allowed by the State of Georgia.

### **3. Out-of-State Travel**

- One Day Trips

Expenses for authorized travel by employees which does not require an overnight stay shall be reimbursed at the maximum mileage rate established by the State of Georgia.

- Overnight Trips

Expenses for authorized travel by employees requiring absence in excess of one day shall be reimbursed for travel expenses based on GaDOE guidelines.

### **4. Executive Director Travel**

- All Executive Director travel must adhere to the school policy. All travel expensed to the credit card or any other travel reimbursements must be approved by the Governance Board Treasurer.

## **5. Student Travel**

Student travel outside of the state requires approval from the Governance Board. Student travel inside the state must be approved by the Principal. A travel plan should be submitted that includes a specific agenda of activities, costs, chaperones, transportation and travel time.

### **I. FOODSERVICES**

The Executive Director or designee shall be responsible for procuring food services for students from the outside vendor. The source of food service for students must be from a certified and licensed vendor by the GaDOE. Free and/or reduced food services shall be provided to qualified students.

### **J. INVENTORY AND PROPERTY RECORDS**

- a. The Director of Operations shall be responsible for the care, custody, safekeeping and accounting of all school property. He/she may designate a School employee as the Inventory/Asset Manager for the day-to-day management of School property and property records.
  
- b. Each item of property shall be marked or identified by each School.

The Director of Operations or his/her designated representative shall:

Establish and maintain an adequate and accurate record of items of tangible personal property consisting of furniture, fixtures, equipment, audio-visual materials, and computer software.

See that a physical inventory of all such property is conducted annually by a person other than the custodian of the property. Any items or property which cannot be located or accounted for shall be reported to the Executive Director and Governance Board for official action. The completed and reconciled inventory shall be presented to the Governance Board.

Serve as the disposal officer for surplus property in compliance with State Board of Education Rules.

Each school employee shall be responsible to take those measures necessary to properly safeguard property under his/her control against loss, damage, or undue depreciation and shall do what is necessary to ensure the proper maintenance and safekeeping of the school property. The Principal shall also be responsible for initiating any requests for the use or disposal of school property. He/she shall be responsible for providing information pertaining to school property records. He/she shall report, when received, property acquired from sources other than the School funds such as from the parent-teacher organization (PTO) and similar sources.

In the event the school incurs a loss or theft of property, a written report identifying specific property damaged or lost shall be submitted to the Principal.

If theft is suspected, the loss must be reported to law enforcement authorities and an insurance claim filed.

The Principal shall report to the Executive Director & the Board any property that has been lost or stolen if not

recovered within thirty (30) days after the discovery of the loss or theft except major losses shall be reported to the Board immediately. Such report shall include a recommendation that the property record be made inactive and any information applicable to personal liability shall also be reported.

## **K. INVENTORY AND PROPERTY RECORDS FOR ITEMS PURCHASED WITH FEDERAL GRANT FUNDS**

- a. All equipment/inventory items with 600 series object codes that were purchased with federal grant funds, regardless of individual unit cost, will be labeled as follows:

Property of (Insert School District Name)

- i. (Insert) School Name
- ii. (Insert) Inventory ID/Serial
- iii. Number of items Purchased with Federal Grant Funds

- b. All Federal Grant funded capital purchases of equipment/inventory items with 600 series object codes will be inventoried and labeled as stated above, regardless of individual unit costs according to Federal Inventory Guidelines as outlined in CFR 200.318 & CFR 200.313. The school will maintain an inventory report for all Federal Grant funded equipment/inventory items with 600 series object codes using the format provided by the Department of Education. All equipment will be marked with a federal sticker and will include information that relates to the inventory sheet. The inventory report will be updated when new items are purchased, items are disposed/given a final disposition, and during each biannual inventory.

## **EXPENDITURE OF FUNDS**

The Federal Programs Manager will prepare a written report of the preliminary Federal Programs budget once this information becomes available from GaDOE. The report is submitted to the executive director and the budget team. All approved Consolidated Application budgets for all federal programs will be presented to the Governance Board by the executive director once they are approved by the GaDOE. Copies of the meeting agenda, minutes reports, and approval will be maintained by the Federal Program Manager.

All federal grant budgets and the CLIP must be approved by the Superintendent and Federal Programs Manager after GaDOE approves the final submitted budget application. Additionally, any significant amendments must be approved by the Superintendent. Each federal program must be identified, and budget details must be listed.

### **The approval process for federal budgets is as follows:**

- Funding amounts are approved by the GaDOE Board of Education
- Award letters are sent to the districts
- The school is given the allocated dollar amount for budgeting
- The budget is entered into the GaDOE Consolidated Application (electronic grant application process)
- The budget is approved by the program coordinator
- The budget is approved by the GaDOE Program Manager (the budget may be rejected at this level, and requests for revisions may be made)
- The budget is approved by the superintendent (the budget may be rejected at this level, and requests for revisions may be made)
- The budget amount is approved by GaDOE Accounting
- The budget is adopted by the DuBois Integrity Academy Governance Board
- The Federal Programs Manager and Director of Business Affairs monitors the budget and expenditures

monthly to ensure accuracy and the reconciliation of discrepancies.

Federal Programs Expenditures are allowable, necessary, and reasonable and conform to all applicable laws, regulations, and guidance, are consistent with local policies, supplemental in nature, adequately supported by source documentation, and occur within the period of performance. The executive director ensures adherence by signing off on all purchase orders prior to items being ordered

Federal Programs Expenditures follow procurement standards: maintain oversight of expenditures (including contracts), avoid conflict of interest, and follow federal, state, and local standards and policies related to competition and procurement standards. The Executive Director ensures that the procurement standards are adhered to.

Expenditures adhere to financial management standards: require segregation of duties in review and authorization, and if necessary, reconciliation of costs charges to the program.

## **INTERNAL CONTROLS**

### **Purchasing and Expenditures**

- A. Accurate records of all transactions shall be kept and reports on expenditures shall be given to the Governance Board on a monthly basis.
- B. Purchases over \$1,000 shall be recorded on a purchase order form. All purchase orders forms must be approved by the Executive Director or designee prior to being ordered.
- C. Payments will be issued against invoices only and not quotes or purchase orders. Invoices must be attached to a purchase order requests for payment or a Statement of Work (SOW) when they are outside of the operating budget.
- D. Copies of all purchase orders shall be maintained on file and shall be matched to the order when items are received. All packing slips shall be verified against purchase orders when items arrive.

### **Check Signatures**

- 1. Operating Accounts – All purchases outside of normal operations, i.e., mortgage, rent, payroll checks, etc., over \$25,000 will require any two of the named authorized signers. No check may be signed by an individual who is also the payee.
  - Chair of the Governance Board, Treasurer of the Governance Board, Governance Board Vice Chair, Governance Board Secretary or Governance Board Designee, as approved by the Governance Board by a majority vote.

If paid via bill pay and the invoice is over \$25,000., two board members must sign A “Payment Authorization” request or submit their approval via email.

- 2. Internal Accounts – All internal funds checks must be signed with one of the above, (1) signature. No check may be signed by an individual who is also the payee.

## L. INTERNAL FUNDS CORPORATE PROGRAM

### **BEFORE AND AFTER CARE**

#### **1. Receipt of Funds and Transfer of Funds to Business Manager**

Payments for the Before and After Childcare Services are made to the Child Care Coordinator or assigned school representative via My School Bucks or money order. If paid by money order, a receipt is completed utilizing a 3-part receipt form. Payments and receipts are handled as follows:

School personnel are required to obtain a pre-numbered receipt books from the school's Administrative Office. It is prohibited for any staff personnel to purchase, borrow or trade a receipt book from any other source unless special approval has been received by the Business Manager. The Administrative Office maintains a log of all receipt books issued to the school staff. The assigned individual/department must maintain the location of the receipt book at all times. No receipts may be pre-signed or altered (with correction fluid, ink pen, etc.) after the initial receipt has been prepared and issued, unless initialed by all parties (issuing and receiving parties). Once a receipt book has been completed, it is returned to the Administrative Office with the third copy intact.

**Receipt Distribution** – The receipts are to be used in numerical order and copies distributed in the following order:

- The original or first copy of the receipt is given to the payer.
- The second copy of the receipt should be maintained in numerical order and turned in to the Business Manager at the Administrative Office with the funds collected with the deposit transmittal, in a locked Money Bag.
- The third copy of the receipt is maintained in numerical order in the receipt book in the assigned department until all receipts are used.

When all receipts in a book have been used, the book should then be returned to the Administrative Office and exchanged for a new book.

**Void Receipts** – In the event a receipt must be voided, all three (3) copies are to be retained in the receipt book. DO NOT DESTROY ANY PORTION OF A VOIDED RECEIPT.

**Deposit Reconciliation** – The pre-numbered receipts are to be reconciled by the Office Manager in the Administrative Office to the amounts submitted on each deposit transmittal.

*Failure to follow this procedure could result in disciplinary action, including an audit finding to be shared with the Executive Director.*

*DIA's Administrative Office may be contacted at 770-629-1534, if you have questions.*

#### **2. Data Entry by Office Manager or Account Receivable Clerk**

The Business Manager provides the data entry of all payments into to the system, verifying payments and recording the denominations in cash and coins and listing checks by check number, payer and amount. All checks and money orders are endorsed using a DIA endorsement stamp. The deposits are then prepared, listing cash, coins and checks and transferred to the bank for deposit in a money bag. Deposit receipts are kept on file



by month and date order and are entered into the bookkeeping system. Deposits are made daily with the exception of cash received under \$1,000.00.

Refer to section L-1 for details on funds verification and receipt reconciliation.

### **3. CAPS – Childcare and Parent Services**

The Childcare and Parent Services (CAPS) program is designed to help low income families afford safe quality childcare. This service is provided by the Georgia counties local Department of Family and Children Services (DFCS). Parents requiring or seeking assistance may contact CAPS and apply for assistance with their childcare services. At the parents' request, the school's CAPS Provider Number is provided and the school is notified via the CAPS System as to whether the child has been accepted into the assistance program.

The Business Manager provides an updated CAPS list to the Childcare Coordinator at the beginning of each month. At the end of each month, the Childcare Coordinator returns the completed attendance list to the Administrative Office that is initialed daily by each parent that has a child or children in attending BAC (Before and Aftercare). The Business Manager uses this list to key and upload the attendance to the CAPS System for payment to the DuBois Integrity Academy.

CAPS provide payment to the school's Internal Funds Account (BAC) via ACH. This entry is entered into the bookkeeping system.

### **4. Returned or Reversed Payments**

Returned items are primarily returned by banks due to insufficient funds or closed accounts. The bank returns should always provide a reason for the return. The information received is safeguarded as a return. A charge of no less than \$30.00, plus the amount of the return is to be collected on the returned item.

The Business Manager notifies the Head of the School's Childcare Services, providing the name of the payer/parent, name of the student, date and amount of the return. The funds are to be collected expeditiously, but no later than 10 business days from date of notification to original payor. The Childcare Coordinator notifies the Head of Childcare Services who then notifies the Business Manager of that payment has been made.

## **M. GRANT PROCUREMENT POLICY**

### **Procurement Process**

The Federal Programs Manager, Director of Business Affairs and Executive Director are responsible for ensuring that the federal programs budget is followed closely when items are being requested and purchased. The Executive Director will approve the purchase request and purchase order if the goods and/or services are allowable by the federal program. The request is not approved without comparing the purchase to the approved budget and program guidelines. The Director of Business Affairs will be responsible for ensuring the purchase is allocated to the appropriate GaDOE accounts that are deemed allowable in the budget. If the purchase is deemed a capital expense, the Federal Programs Manager must receive an additional approval from the GA Department of Education to document allowability. After approval of the purchase request and purchase order, the purchase is made. The Director of Operations is responsible

for receipt of goods and notifying the Federal Programs Manager.

The Procurement process is made up of a team that includes the Executive Director and department leads in the area of expertise required based on the goods, products or services to be purchased once the need has been identified, i.e., curriculum, technology, etc.

DuBois Integrity Academy's Conflicts of Interest Policy, specifically prohibits any board member or employee from participating in the selection or awarding of a contract to procure goods or services if a real or apparent conflict of interest exists.

To ensure open competition, the district uses the following procedures for procuring equipment, supplies, and contracted services (2 CFR §200.319(c) and 2 CFR§200.320(d)(3)):

- Sole source vendors are those individuals or companies that possess specialized knowledge, skills, or products for which there is no comparable measure. A sole vendor document will accompany the source expenditure documents when applicable.
- A sole document will accompany the source expenditures documents when applicable.
- For micro purchases of goods and services up to \$3,000 (individually or in aggregate) where there is no sole source vendor, the Federal Programs Manager has discretion to recommend the purchase without soliciting additional quotations or Internet searches (2 CFR §200.67, 48 CFR Subpart 2.1);
- For goods and services between \$3,501 and \$150,000 (individually or in aggregate) where there is no sole source vendor, at least two written quotations solicited or at least two Internet searches for comparable products conducted prior to approval of the purchase (2 CFR §200.320);
- For goods and services more than \$150,001 (individually or in aggregate), the sealed bid process outlined by system procedures will be used.
- In accordance with 2 CFR §200.320, competitive proposals are required for goods and services more than \$150,000.

## Emergency Procurement Procedures as Of May 2023

The COVID-19 Pandemic that occurred during FY2020 caused DuBois Integrity Academy to come under extreme time constraints to get curricula, connectivity, and services/products to maintain continuity in educating our scholars and to introduce innovative methods for in person and virtual learning for the upcoming FY2021 School Year. Vendors, Contractors, and other Service Providers were experiencing shortages in shipments and inferiority in products. DIA made a concerted effort to maintain the following:

### 1. Pandemic Effectiveness

It is important that DIA maintains credibility in its procurement process by ensuring that resources, services, and supplies needed are not only available on a timely basis, but are of the quality expected and deserved of their scholars, parents, Federal Agencies and other stakeholders. The services and Products must be, not only available, but reliable and of good quality.

### 2. Risk Management

It is imperative that in light of the supply and service shortages, that the Procurement process further evaluates its focus on the risk that it takes in evaluating companies that federal and state funds are being expended in supporting the education of our students and eliminating wastefulness and financial risk. Delays in services or supplies may cause the following:

- A. Reputational damage by delivering inferior products or services.
- B. Possible Breaches in contract.
- C. Supply Chain uncertainty

### 3. Time Constraints

Time Constraints placed on the economy and LEAs in reference to deliverables on a timely and efficient basis must be considered and analyzed as to whether they are achievable and can be delivered and implemented timely is a priority particularly in the current COVID-19 Pandemic environment. The school must deliver value beyond or in addition to savings.

## Conclusion and Adjustment to Procurement

Based on the above listed circumstances, DuBois Integrity Academy amended its Procurement process to include the following:

- 1) Negotiate or renegotiate contracts for services or products based on current and former relationships established with Service Providers & Supply Chains.
- 2) Quotes instead of RFPs will be accepted for products under \$250k
- 3) Utilize markets that provide online internal marketing in real time, i.e. Amazon Marketplace.
- 4) Rely on previous procurement evaluations and decisions.
- 5) Recommendations from tried, and true companies.

## Procedures for Sealed Bids/Competitive Proposals

- An invitation to bid/Request for Proposal (RFP) will be placed on the system website and in the county's legal organ.
- The invitation to bid/Request for Proposal (RFP) will include a description (characteristics and specifications) of the goods or services to be provided, requirement the offer or must fulfill; factors to be used in evaluating the bid or proposal; date and time of the public bid openings.
- As bids are received by the designated system representative, they are dated and stamped.
- At the appointed time, bids will be publicly unsealed and the results recorded by the designated system representative.
- The Executive Director and Director of Operations, will evaluate all bids/Requests for Proposal (RFP) received by the designated due date. For sealed bids, the evaluation will be comprised of a price analysis comparing the values of similar products, goods, and services to determine the reasonableness of the bids. For competitive proposals, all submissions will be evaluated using a rubric provided to vendors as part of the RFP package.
- After a price analysis, the Director of Operations will submit to the Executive Director for Governance

Board approval the recommended bid/proposal.

- Following board approval, a letter summarizing the results will be sent to all offerors.
- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.
- Vendors who wish to protest the results of the process must do so in writing

### **Noncompetitive Proposals**

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one sole source and may be used only when one or more of the following circumstances apply (2 CFR 200.320(f)).

- The aggregate dollar amount does not exceed the micro-purchase threshold
- The item is available only from a single source
- The public emergency for the requirement will not permit a delay resulting from publicizing competitive solicitation
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to written requirements from non-federal entity
- After soliciting a number of sources, competition is determined inadequate

### **Verification for Suspension Debarment**

- The Director of Business Affairs and/or The Federal Programs Manager ensures that no vendors from whom DuBois Integrity purchases goods and services are listed on the website sam.gov as being suspended, debarred, or otherwise excluded from or ineligible for participation in Federal programs or activities. The Executive Director immediately notifies the person who originated the purchase order in order for another vendor to be selected (2 CFR §180.25(a) and 2 CFR §200.213).
- 2 CFR 180.220 Procurement contracts included as covered transactions include any contract or subcontract expected to equal or exceed \$25,000 must be checked against the system for Award Management (SAM) for suspension or debarment. Evidence of the verification include a date/time stamped print screen (requires a SAMS user account) or a signed and dated copy of the screen, and person responsible for checking.

### **Verification of Vendors Not Registered in Sam.gov**

Verification for vendors not registered in Sam.gov will be searched through SAM.gov "Exclusion" listing. The SAM.gov Exclusions extract contains a list of all currently active exclusions in SAM.gov. These include exclusions for:

- ❖ Individual: A person without a valid Unique Entity ID
  - ❖ Firm: A company with a valid Unique Entity ID
  - ❖ Special Entity Designation: Any entity that is not a Vessel, Individual, or Firm
  - ❖ Vessel: A mode of transportation capable of transport by water.
- The exclusion record will identify parties excluded from receiving federal contracts, certain subcontracts, and certain types of federal financial and non-financial assistance and benefits. Exclusions are also referred to as "suspensions" and debarments".
  - Verifications that the entity has no active exclusions:
    - ❖ Verifications will be printed and downloaded to include the date in the header or footer, and the exclusions area showing no active exclusions will be on the printout.
  - The LEA will collect a certification from the vendor/person to ensure they have not been suspended and/or debarred.