

By-Laws

SUBJECT: POWERS AND DUTIES OF THE BOARD

As a Central School District, the Board of Education shall have powers and duties as set forth in New York State Education Law, principally Articles 33, 35 and 37, and other applicable Federal and State laws and regulations. In general, the Board shall have in all respects the superintendence, management and control of the educational affairs of the District and shall have all the powers necessary to exercise these powers expressly granted to it by the laws of New York State and the Commissioner of Education.

Role of the Board of Education

The Board of Education conducts its affairs as a corporate body pursuant to the provisions of the Education Law.

All actions of the Board are to be taken by the Board as a body at a scheduled meeting which shall be open to the public.

The Board of Education, as a corporate body, shall be responsible for the hiring of the Superintendent. The Board shall delegate to the Superintendent the function of specifying required actions and designing the detailed arrangement under which the schools will be operated. These rules and these detailed arrangements shall constitute the administrative regulations governing the schools. Administrative regulations must be in every respect consistent with the policies adopted by the Board. The Board itself shall formulate and adopt administrative regulations only when specific state law require Board adoption and may do so when the Superintendent recommends Board adoption in light of strong community attitudes, or probable staff reaction, (Refer also to Policy #1410 – Policy and Administrative Regulations.)

The Board of Education, acting as a policy-making body, receives and requires reports, both narrative and statistical, from all staff levels and operations areas. These communications should be through regular administrative channels. Research and reporting should not infringe unduly on time needed for routine operations.

The Board of Education appoints all staff members and establishes salary and terms of employment on the recommendation of the Superintendent and in accordance with:

- a) State Law;
- b) Civil Service Law;
- c) Applicable negotiated agreements.

Education Law Sections 1604, 1709, 1804 and 2503

NOTE: Refer also to Policy #6540 -- Defense and Indemnification of Board Members and Employees

Adopted: 6/25/09

By-Laws

SUBJECT: NOMINATION AND ELECTION OF BOARD OFFICERS AND DUTIES OF THE PRESIDENT AND VICE PRESIDENT

Officers of the Board of Education shall be nominated and elected by the simple majority of the Board at its Annual Organizational Meeting for a term of one (1) year. They will take their oath as officers at this meeting along with newly elected members.

The elected officers of the Board of Education are:

- a) President;
- b) Vice President.

Duties of the President of the Board of Education

The President's duties include the following:

- a) Presides at all meetings of the Board;
- b) Calls special meetings as necessary or on request;
- c) Appoints members to all committees of the Board;
- d) Serves ex-officio as a member of all committees;
- e) Executes documents on behalf of the Board;
- f) Performs the usual and ordinary duties of the office.

Duties of the Vice President of the Board of Education

The Board of Education may, in its discretion, elect one (1) of its members Vice President who shall have the power to exercise the duties of the President in case of the absence or disability of the President. In case of vacancy in the office of the President, the Vice President shall act as President until a President is elected.

Education Law Sections 1701, 2105(6) and 2502

Adopted: 6/25/09

SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION**Appointments**

The Board is authorized to appoint individuals to positions which will facilitate the meeting of its responsibilities to the State, the School System, and the community. These appointments usually take place at the Annual Organizational Meeting.

The following shall be appointed annually:

- a) District Clerk;
- b) Deputy Clerk;
- c) District Treasurer;
- d) Assistant Treasurer;
- e) Elected Town Tax Collector and Bennington Town Tax Collector;
- f) External (Independent) Auditor;
- g) Treasurer, Extraclassroom Activities Account;
- h) Audit Committee.

The following must be appointed but need not be reappointed annually:

- a) Census Enumerator and assistants if District conducts census;
- b) Director of School Health Services (District Physician/Nurse Practitioner);
- c) Supervisors of Attendance;
- d) Committee on Special Education and Committee on Preschool Special Education;
- e) Records Access/Management Officer;
- f) Asbestos Hazard Emergency Response Act (AHERA) Local Educational Agency (LEA) designee;
- g) Compliance Officer Title IX/Section 504/ADA;

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**SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION
(Cont'd.)**

- h) Liaison for Homeless Children and Youth;
- i) Chemical Hygiene Officer.
- j) Dignity Act Coordinator [one (1) in each building].

The following may also be appointed:

- a) School Attorneys;
- b) Claims Auditor;
- c) Internal Auditor;
- d) Insurance Advisor;
- e) Secretary to the Superintendent of Schools;
- f) Financial Consultant;
- g) Bond Counsel;
- h) Designated Bid Opener;
- i) Delegate and Alternate Delegate to Erie County Association of School Boards;
- j) Representative to Legislative Committee;
- k) School Physician;
- l) Central Treasurer for Extraclassroom Activity Funds;
- m) District ALS Coordinator;
- n) District Architect;
- o) Director of Transportation;
- p) Copyright Officer.

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**SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION
(Cont'd.)**

Designations

The following designations shall be made by the Board of Education at the Annual Organizational Meeting in July:

- a) Petty Cash Fund(s);
- b) Official Newspaper(s);
- c) Official Bank Depositories;
- d) Official Bank Signatories;
- e) Purchasing Agent;
- f) Certifier of Payrolls;
- g) Investor(s) of District Funds;
- h) Bonding of Treasurer;
- i) Designated Educational Official (DEO) to receive court notification regarding a student's sentence/adjudication in certain criminal cases and juvenile delinquency proceedings;
- j) School Pesticide Representative;
- k) Reviewing Official, Hearing Official and Verification Official for participation in the federal Child Nutrition Program (the Hearing Official may not be the same person as the Reviewing and/or Verification Official).

Authorizations

- a) Approval of attendance at conferences, conventions, workshops, and the like;
- b) Superintendent to approve budget transfers within limits prescribed by Commissioner's Regulation Section 170.2 and Board guidelines;
- c) Superintendent to apply for Grants in Aid (State and Federal) as appropriate;

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**SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION
(Cont'd.)**

- d) Establish mileage reimbursement rate;
- e) Other(s) as deemed appropriate/necessary.

McKinney-Vento Homeless Education Assistance Act, Section 722, as reauthorized by the No Child Left Behind Act of 2001
Education Law Sections 305(31), 1709 and 2503
29 Code of Federal Regulations (CFR) Section 1910.1450

Adopted: 6/25/09
Amended – First Reading July 2, 2012
Second Reading August 29, 2012
Adopted September 12, 2012

By-Laws

SUBJECT: DUTIES OF THE DISTRICT CLERK

The District Clerk will be appointed by the Board at its Annual Organizational Meeting and will serve for a period of one (1) year. The Clerk's duties include the following:

- a) Attends all meetings of the Board and keeps a record of its proceedings and records, by name, those in attendance;
- b) Prepares minutes of the meetings of the Board, obtains approval of the minutes by the Board at the next meeting, signs the minutes to signify their official standing and forwards copies of the minutes to each member of the Board of Education;
- c) Sends notices of special meetings to members of the Board; contacts and communicates with members as required;
- d) Sees that the proper legal notices and announcements are published on all specifications and items out on bid, in accordance with state law;
- e) Maintains an up-to-date record of Board policies and by-laws;
- f) Delivers to, and collects from, the President (or Vice President) such papers for signature as may be necessary;
- g) Distributes notices to the public announcing availability of copies of the budget to be presented at the Annual District Meeting in compliance with the requirements of the State Education Law;
- h) Administers oaths of office, as required by Public Officers Law Section 10;
- i) Gives written notice of appointment to persons appointed as inspectors of election;
- j) Calls all meetings to order in the absence of the President and Vice President;
- k) Assumes other duties customary to the office.

The above duties of the District Clerk are not intended to be complete but should serve as a comprehensive guide in undertaking the duties of this office. The District Clerk shall perform such other duties as may be assigned from time to time by the Board.

Education Law Section 2121
Public Officers Law Section 104

Adopted: 6/25/09

By-Laws

SUBJECT: DUTIES OF THE SCHOOL DISTRICT TREASURER

The Treasurer is appointed by the Board of Education at the Annual Organizational Meeting and will be covered by a blanket bond. In addition to the routine duties of accounting, filing, posting and preparing reports and statements concerning District finances, the District Treasurer shall perform other specific tasks as follows:

- a) Acts as custodian of all moneys belonging to the School District and lawfully deposits these moneys in the depositories designated by the Board;
- b) Pays all authorized obligations of the District as directed, including payments of bond principal and interest;
- c) Maintains proper records and files of all checks, and approved payment of bills and salaries;
- d) Makes all such entries and posts to all such financial ledgers, records and reports, including bond and note registers, as may be properly required to afford the District an acceptable and comprehensive financial accounting of the use of its moneys and financial transactions;
- e) Signs all checks drawn on District fund accounts provided that the District's Claims Auditor has attested to the authority to issue the check based upon proper evidence of a charge against the District's funds;
- f) Safeguards either his/her electronic signature and/or check-signing machine and signature plate, personally overseeing all preparation of checks;
- g) Assumes other duties customary to the office.

Education Law Sections 2122, 2130 and 2523

8 New York Code of Rules and Regulations (NYCRR) Sections 170.2(g), 170.2(o) and 170.2(p)

Local Finance Law Sections 163 and 165

9 NYC44 Section 540.4

Amended

First Reading 10/09/13

Second Reading 11/13/13

Adopted 12/11/13

Adopted: 6/25/09

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SUBJECT: DUTIES OF THE TAX COLLECTOR

The Tax Collector is appointed annually by the Board of Education and shall be covered by a bond. It shall be the responsibility of the District Tax Collector to perform the following duties:

- a) Prepares and mails tax notices;
- b) Uses suitable printed tax receipt forms as prescribed by the State Tax Commission;
- c) Collects taxes in the amount of the warrant, upon the issuance of the tax warrant by the Board of Education and penalty fees in accordance with the terms of such warrant;
- d) Turns over daily to the School District Treasurer all money collected by virtue of any tax list and warrant issued;
- e) Submits a report, certified by him/her to the Board of Education, showing the amount of taxes and fees collected along with the unpaid listing. The combination of taxes collected and uncollected shall equal the amount of the warrant;
- f) Turns over to the County Treasurer, prior to November 15, a list of unpaid taxes;
- g) Carries out such other duties of the position as prescribed in Education Law, Real Property Tax Law, or as established by the Regulations of the Commissioner of Education.

Education Law Sections 2126, 2130 and 2506

Real Property Tax Law Sections 922, 924, 1322, 1330 and 1338

8 New York Code of Rules and Regulations (NYCRR) Section 170.2

Adopted: 6/25/09

SUBJECT: DUTIES OF THE EXTERNAL (INDEPENDENT) AUDITOR

The Board by law shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The audit shall also include all extraclassroom activity funds. The independent accountant shall present the report of the annual audit to the Board and provide a copy of the audit to each Board member. The Board shall adopt a resolution accepting the audit report and file a copy of the resolution with the Commissioner. The District will also file the audit report with the Commissioner for a specific school year by October 15th of the following school year. In addition to the annual audit, the District shall be subject to State audits conducted by the State Comptroller.

In addition, the independence and objectivity of the auditor may be enhanced when the Board of Education and Audit Committee perform an oversight role with respect to the hiring and performance of the auditor, as required by law.

Request for Proposal Process

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The District may, however, permit an independent auditor engaged under an existing contract for such services to submit a proposal for such services in response to a request for competitive proposals or be awarded a contract to provide such services under a request for proposal process.

Duties and Responsibilities

The independent auditor must conduct the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. Standards of GAGAS are organized as general, fieldwork, and reporting.

Below are some important considerations the District shall expect of the auditor in preparing the audit; however, they should not be considered all-inclusive or a substitute for the auditor's professional judgment.

- a) Independence: The auditor must document that he/she is independent of the District and free of personal and external impairments. The auditor must establish an internal quality control system to identify any personal and external impairment and assure compliance with GAGAS independence requirements.
- b) Internal Quality Control System: The auditor must document that his/her internal quality control processes adequately demonstrate compliance with government auditing standards. He/she must establish an organizational structure, policies and procedures to provide reasonable assurance of complying with applicable standards governing audits.

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SUBJECT: DUTIES OF THE EXTERNAL (INDEPENDENT) AUDITOR (Cont'd.)

- c) Internal Controls: The auditor must obtain a sufficient understanding of the District's internal controls and document such understanding covering the five interrelated components: the control environment, risk assessment, control activities, information and communication, and monitoring.
- d) Planning and Supervision: The auditor's work is to be properly planned and supervised and consider materiality in order to provide reasonable assurance of detecting misstatements resulting from direct and material illegal acts and material irregularities to financial statements. The auditor should also be aware of the possibility that indirect illegal acts may have occurred.
- e) Audit documentation: In order to meet the GAGAS requirements, the audit documentation should provide a clear understanding of its purpose, the source, and the conclusions the auditor reached. It should be organized to provide a clear link to the findings, conclusions, and recommendations contained in the audit report.
- f) Reporting on Internal Controls and Compliance: The auditor must report on and present the results of his/her testing of the District's compliance with laws and regulations and its internal controls over financial reports in light of irregularities, illegal acts, other material noncompliance, significant deficiencies, and material weaknesses in internal controls.

Generally Accepted Government Auditing Standards (GAGAS) Sections 3.50-3.54, 4.03, 4.19-4.24, and 5.07-5.20

Education Law Sections 1709(20-a), and 2116-a

General Municipal Law Sections 33 and 104-b

8 New York Code of Rules and Regulations (NYCRR) Sections 170.2, 170.3 and 170.12

Amended

1st reading – February 9, 2011

2nd reading – March 9, 2011

Adopted – April 6, 2011

Adopted: 6/25/09

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SUBJECT: APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR

The Board may adopt a resolution establishing the appointment of a Claims Auditor who shall hold the position subject to the pleasure of the Board and report directly to the Board on the results of audits of claims. The Board may require that the Claims Auditor report to the Clerk of the District or the Board, or to the Superintendent for administrative matters such as workspace, time and attendance.

School Boards may at their discretion adopt a resolution establishing the office of Deputy Claims Auditor to act as the Claims Auditor in the absence of the Claims Auditor. A Board may, by resolution, abolish the position of Deputy Claims Auditor at any time. The same eligibility requirements/qualifications that apply to a Claims Auditor apply to the Deputy Claims Auditor.

Qualifications

The Claims Auditor must have the necessary knowledge and skills to effectively audit claims including experience with purchasing, bidding and claims. The Claims Auditor must be bonded prior to assuming his/her duties.

No person shall be eligible for appointment to the office of Claims Auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The Superintendent or official of the District responsible for business management;
- d) The Purchasing Agent;
- e) Clerical or professional personnel directly involved in accounting and purchasing functions of the District or under the direct supervision of the Superintendent;
- f) The individual or entity responsible for the internal audit function (the Internal Auditor);
- g) The External (Independent) Auditor responsible for the external audit of the financial statements;
- h) A close or immediate family member of an employee, officer, or contractor providing services to the District. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

The Claims Auditor is not required to be a resident of the District and shall be classified in the civil service exempt class.

The Board may delegate this claims audit function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services, or independent contractors, providing that the individual or organization serving as independent contractor meets the following standards for independence between the Claims Auditor and the District:

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SUBJECT: APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR (Cont'd.)

- a) Has no other responsibilities related to the business operations of the School District;
- b) Has no interest in any other contracts with, and does not provide any goods or services to, the School District; and
- c) Is not a close or immediate family member of anyone who has responsibilities related to business operations of the School District, or has an interest in any other contracts with the District. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

If a School District delegates the claims audit function using an intermunicipal cooperative agreement, shared service or an independent contractor, the School Board remains responsible for auditing all claims for services from the entity providing the delegated Claims Auditor, either directly or through a delegation to a different independent entity.

Valid claims against the District shall be paid by the Treasurer only upon the approval of the Claims Auditor. The Claims Auditor shall certify that each claim listed on the warrant was audited and payment was authorized. He/she shall:

- a) Examine all claim forms with respect to the availability of funds within the appropriate codes and adequacy of evidence to support the District's expenditure;
- b) Meet such other requirements as may be established by the Regulations of the Commissioner of Education and/or the Comptroller of the State of New York.

Education Law Sections 1604(35), 1709(20-a), 2526 and 2554(2-a)
8 New York Code of Rules and Regulations (NYCRR) Section 170.12(c)

Adopted: 6/25/09
Amended – First Reading July 2, 2012
Second Reading August 29, 2012
Adopted September 12, 2012

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**SUBJECT: DUTIES OF THE EXTRACLASSROOM ACTIVITY FUND CENTRAL
TREASURER AND FACULTY AUDITOR**Extraclassroom Activity (ECA) Central Treasurer

The ECA Central Treasurer is appointed by the Board and has custody of all ECA funds. The ECA Central Treasurer's duties include, but are not limited to:

- a) Disbursing ECA funds by means of prenumbered check forms upon receipt of a payment order signed by the student activity treasurer and faculty advisor of the ECA, provided that there are sufficient funds in the account;
- b) Signing all checks disbursing ECA funds;
- c) Providing completed checks disbursing ECA funds to the student activity treasurer of the ECA;
- d) Signing a receipt for all ECA funds placed into his or her custody and depositing those funds promptly into a bank designated by the Board;
- e) Maintaining a record of the receipts and disbursements of each individual ECA account and of all the ECA accounts combined;
- f) Verifying bank statements and preparing a reconciliation of cash balances and ECA accounts to be forwarded to the Faculty Auditor monthly;
- g) Submitting to the Board a financial report relating to the receipts and expenditures for all ECA accounts on a quarterly basis; and
- h) Reporting to the Board or its designee regularly and independently of the Faculty Auditor.

Faculty Auditor (District Treasurer)

The Extraclassroom Activity Fund Faculty Auditor is appointed by the Board of Education and is responsible for auditing of all financial transactions of the fund.

The Auditor's duties include:

- a) Examine the statement of accounts from the Central Treasurer once each month and Quarterly Reports;
- b) Examine transactions, receipts and procedures to determine if correct; and

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**SUBJECT: DUTIES OF THE EXTRACLASSROOM ACTIVITY FUND CENTRAL
TREASURER AND FACULTY AUDITOR (Cont'd.)**

- c) Investigate instances when Central Treasurer's report and club ledgers do not agree.

8 NYCRR Part 172
NYSED Finance Pamphlet, The Safeguarding, Accounting, and Auditing of Extraclassroom
Activity Funds,
Revised 2019

Amended:

1st reading: February 12, 2020

2nd reading: March 18, 2020

Adopted: April 8, 2020

Amended

1st reading – February 9, 2011

2nd reading – March 9, 2011

Adopted – April 6, 2011

By-Laws

SUBJECT: DUTIES OF THE SCHOOL ATTORNEY

The Board of Education shall employ a school attorney who shall be responsible to the Board of Education for guidance on all affairs which are of a legal nature, including, but not limited to:

- a) Negotiation of all legal charges and processes for each bond issue and construction and/or reconstruction of new buildings;
- b) Legal counsel on matters referred to him/her to determine legality of procedure;
- c) Matters related to "due process" hearings or procedures.

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SUBJECT: DUTIES OF THE SCHOOL PHYSICIAN/NURSE PRACTITIONER

The school physician/nurse practitioner shall be appointed by the Board of Education. The duties of the school physician/nurse practitioner shall include, but are not limited to, the following:

- a) Performs professional medical services in the examination and care of school children;
- b) Performs routine examinations of school children to detect the presence of contagious diseases and physical defects;
- c) Serves as an on call member on the Committee on Special Education;
- d) Reports to the Board on school health services;
- e) Coordinates scheduling for physical examinations to all students participating in interscholastic athletics;
- f) Provides final medical clearance for a return to extra class athletic activities for all students who have or are believed to have sustained a mild traumatic brain injury (concussion);
- g) Develops the program of health service in accordance with policies approved by the Board and as directed by the Superintendent of Schools;
- h) Conducts physical exams for all bus drivers and substitutes prior to employment and annually thereafter;
- h) Conducts physical exams for all new employees (instructional and non-instructional);
- i) Conducts a medical evaluation on any employee at the request of the Board of Education.

8 NYCRR Section 136.5
Education Law Sections 902, 913 and 6902

Adopted: 6/25/09
Amended – First Reading July 2, 2012
Second Reading August 29, 2012
Adopted September 12, 2012

By-Laws

SUBJECT: DUTIES OF THE INTERNAL AUDITOR

The Internal Auditor reports directly to the Board of Education.

The District may use its employees, inter-municipal cooperative agreements, shared services to the extent authorized by Education Law Section 1950, or independent contractors as the person/entity serving as Internal Auditor. The person or entity serving as Internal Auditor must follow generally accepted auditing standards, be independent of District business operations, and have the requisite knowledge and skills to complete the work.

The Internal Auditor is responsible for performing the internal audit function for the Board of Education which includes at a minimum:

- a) Development of a risk assessment of District operations, including but not limited to, a review of financial policies, procedures and practices;
- b) An annual review and update of such risk assessment;
- c) Annual testing and evaluation of one (1) or more areas of the District's internal controls, taking into account risk, control weakness, size, and complexity of operations;
- d) Preparation of reports, at least annually or more frequently as the Board may direct, which:
 1. Analyze significant risk assessment findings;
 2. Recommend changes for strengthening controls and reducing identified risks; and
 3. Specify timeframes for implementation of such recommendations.

Education Law Sections 1950, 2116-b and 2116-c
8 New York Code of Rules and Regulations (NYCRR) Section 170.12(d)

NOTE: Refer also to Policy #5573 -- Internal Audit Function

Adopted: 6/25/09