



- The Board and its staff shall assist each new member-elect to understand the Board's functions, policies, and procedures before he/she takes office, by the following methods:
  - The electee shall be given selected material on the job of being part of the Board, such material is supplied by the New York State School Boards Association, the National School Boards Association, and/or other professional organizations;
  - The electee shall be invited to attend Board meetings and to participate in its discussions;
  - The Clerk shall supply material pertinent to meetings and shall explain its use;
  - The electee shall be invited to meet with the Superintendent and other administrative personnel to discuss services they perform for the Board;
  - A copy of the Board's policies and by-laws shall be given to the electee by the Clerk;
  - The opportunity shall be provided for new Board members to attend the New York State School Boards Association orientation program.



**Subject: USE OF PARLIAMENTARY PROCEDURES**

**Policy: 2120**

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- The business of the Board of Education shall be conducted in accordance with the authoritative principles of parliamentary procedure as found in the latest edition of Robert's Rules of Order.

Commissioner's Decision Numbers 8018 and 8873  
General Construction Law Section 41

**Subject: COMMITTEES OF THE BOARD****Policy: 2210**

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The Board and/or the President of the Board may at its discretion establish committees for the purpose of undertaking a specific task in connection with Board activity. These committees, however, cannot make legal decisions for the entire Board.

**Temporary Committees**

- At the request of the Board, the President shall appoint temporary committees consisting of fewer than the full membership for special purposes. These committees shall be discharged on the completion of their assignment. The President of the Board shall be an ex-officio member of such committees.

**Advisory Committees to the Board**

- The Board may establish advisory committees for special projects or to address specific problems or issues, except as otherwise specified by law. Final decisions in all matters rest with the Board.

- Procedures will be established by the Board for the creation and function of advisory committees. These procedures shall include: specific charges or tasks assigned to committees, payment of committee expenses, membership of committees and procedures for dissolution of committees.

- Committees shall report all suggestions and recommendations to the Board and Superintendent prior to public release. Final reports shall be delivered to the Board at a meeting scheduled by the Board to receive the report.

- Any official policy-level action is the sole discretion of the Board. The Board is in no way obligated to follow committee recommendations. The Board has the right to accept, reject or modify all or any part of a committee recommendation.

- Visitation Committees

- The Board of Education shall appoint one or more committees, to visit every school or department at least once annually, and report on their conditions at the next regular meeting of the Board.

**Subject: MEMBERSHIP IN ASSOCIATIONS****Policy: 2310**

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- The School District may be a member of the New York State and the Madison County School Boards Associations. Additionally, the Board may maintain membership and participate cooperatively in other associations.

Education Law Section 1618  
Comptroller's Opinion 81-255

**Subject: ATTENDANCE BY BOARD MEMBERS AT  
CONFERENCES, CONVENTIONS, AND WORKSHOPS****Policy: 2320**

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● The Board believes that continuing in-service training and development are important for its members. The Board, therefore, encourages the participation of all members at appropriate school board conferences, conventions and workshops which are believed to be of benefit to the School District. However, in order to control both the investment of time and funds necessary to implement this policy, the Board establishes the following guidelines:

- A calendar of school board conferences, conventions and workshops shall be maintained by the Board Clerk. The Board will periodically decide which meetings appear to be most likely to produce direct and indirect benefits to the School District. At least annually, the Board will identify those new ideas or procedures and/or cost benefits that can be ascribed to participation at such meetings.
- Funds for participation at such conferences, conventions, workshops and the like will be budgeted for on an annual basis. When funds are limited, the Board will designate which members are to participate at a given meeting.
- Reimbursement to Board members for all actual and necessary registration fees, expenses of travel, meals and lodging, and all necessary tuition fees incurred in connection with attendance at conferences and the like will be in accordance with established regulations for expense reimbursement.
- When a conference, convention or workshop is not attended by the full Board, those who do participate will be requested to share information, recommendations and materials acquired at the meeting.

● The authorization for Board members to attend a conference, convention, workshop and the like shall be by Board resolution adopted prior to such attendance. However, the Board, in its discretion, may delegate the power to authorize attendance at such conferences to the President of the Board of Education.

● Where authorization has been delegated to the President of the Board, no expense or claim form shall be paid unless a travel order or similar document signed by the President is attached to such form, authorizing the claimant to attend the conference.

**Subject: COMPENSATION AND EXPENSES****Policy: 2330**

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- No member of the Board may receive any compensation for his/her services unless he/she shall also serve as District Clerk and be paid as Clerk. All members of the Board of Education may be reimbursed for actual expenses incurred in representing the District. All bills or claims for reimbursement must be itemized in reasonable detail.

Education Law Section 2118  
General Municipal Law Section 77-b

**Subject: BOARD SELF-EVALUATION****Policy: 2340**

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- The Board shall review the effectiveness of its internal operations at least once annually and will formulate a plan for improving its performance.
- The Superintendent and others who work regularly with the Board may be asked to participate in this review and to suggest ways by which the Board can improve its functioning as a legislative body.

**Subject: HEALTH INSURANCE COVERAGE FOR BOARD MEMBERS****Policy: 2350**

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- Current School Board members may participate in medical, surgical and hospital insurance plans offered by the District, provided however, that the cost of participation by School Board members and their families shall be borne by such members.
- Former School Board members with twenty (20) or more years of service in such a position, subject to the conditions, limitations and eligibility requirements as may be fixed by the Board, are permitted to participate in the District's insurance plan(s) provided that such members pay the total cost of participation for themselves and their families.

General Municipal Law  
Sections 92-a(1a), 92-a(2) and 92-a(4)

**Subject: AUDIT COMMITTEE CHARTER****Policy: 2410**

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*1<sup>st</sup> Reading Waived, 2<sup>nd</sup> Reading Approved 4/5/11 BOE Meeting***Audit Committee Authority**

Pursuant to Resolution Number 76, dated December 6, 2005, the Board of Education of the DeRuyter Central School District has established an audit committee to assist and advise the Board of Education in the oversight of both the internal and external audit functions. The requirement to create an audit committee was established by Education Law §2116-c. According to §2116-c (4), the role of an audit committee shall be advisory and any recommendations it provides to the Board shall not be substituted for any required review and acceptance by the Board of Education.

**Mission**

The Board of Education of the DeRuyter Central School District has established an Audit Committee to provide independent assistance to the Board in the oversight of the following matters:

- Assist the Board in providing oversight of the internal and external audit functions, including the appointment of the internal and external auditors<sup>1</sup>.
- Oversee the competitive Request for Proposal Process (RFP) used to solicit quotations for the District's annual external audit.
- Review the scope, plan and coordination of the external audit.
- Review corrective action plans and necessary improvement based on audit findings and recommendations received from external and internal auditors.
- Provide a communications link between the external and internal auditors and the Board.

**Composition of Committee**

The DeRuyter Central School District Audit Committee shall be comprised of the Board of Education itself as a whole.

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**Subject: AUDIT COMMITTEE CHARTER****Policy: 2410**

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**Duties and Responsibilities**

The duties and responsibilities of the DeRuyter Central School District Audit Committee include the following:

- External Audit Focus
  - Recommend selection of the external auditor to the Board of Education
  - Meet with the external auditor prior to commencement of the audit to review the engagement letter.
  - Review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards, if applicable.
  - Review the external auditor's assessment of the district's system of internal controls.
  - Receive and review the draft annual audit report and accompanying draft management letter and, working directly with the external auditor, assist the Board of Education in interpreting such documents.
  - Make a recommendation to the Board of Education on accepting the annual audit report.
  - Review any corrective action plan developed by the school district and assist the Board of Education in the implementation of such plans.
- Internal Audit Focus
  - Make recommendations to the Board of Education regarding the appointment of the internal auditor.
  - Assist in the oversight of the internal audit function.
  - Review the annual internal audit plan to ensure that high risk areas and key control activities are periodically evaluated and tested.
  - Review the results of internal audit activities and significant recommendations and findings of the internal auditor.
  - Monitor implementation of the internal auditor's recommendations by management.
  - Provide input on the performance evaluation of the internal auditor.
- Claims Auditor<sup>1</sup>
  - The Audit committee shall assist in the oversight of the claims auditor, if such a position is created, monitor the activities of the position, and any findings and recommendations pertaining thereto.

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**Subject: AUDIT COMMITTEE CHARTER****Policy: 2410**

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- Administrative Matters

- Hold regularly scheduled meetings.
- Administer other related duties as prescribed by the Board of Education.
- Review and recommend revisions of the Audit Committee Charter.

**Membership**

The membership duties of the DeRuyter Central School District Audit Committee include the following:

- Good Faith – Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the Committee and the District which such care as a generally prudent person in a similar position should use under similar circumstances. The Committee shall endeavor to avoid even the appearance of conflicts of interest in the executive of their committee duties.
- Confidentiality – During the exercise of duties and responsibilities, the Committee members may have access to confidential information. The Committee shall have an obligation to the district to maintain the confidentiality of such information.
- Oath of Office – All members of the Audit Committee will have been administered the District's Oath of Office by the District Clerk.

**Meetings and Notification**

The DeRuyter Central School District Audit Committee shall meet a minimum of four times each year. An agenda of each meeting should be clearly determined in advance, and public notice of Committee meetings shall be provided as prescribed by the Open Meetings Law. Members of the Audit Committee should receive supporting documents in advance, for reasonable review and consideration.

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**Subject: AUDIT COMMITTEE CHARTER****Policy: 2410**

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Meetings of the Audit Committee shall be open to the general public. The exception is that an executive session (excluding the public) may be called, and business may be transacted, for any of the circumstances listed in Section 105 of Public Officers Law, as well as the circumstances specified in Section 2116(c)(7) of the Education Law: 1) to meet with the external auditor prior to commencement of the audit, 2) to review and discuss with the external auditor any risk assessment of the District's or BOCES' fiscal operations, and 3) to receive and review the draft annual audit report and accompanying draft management letter.

Any member of the Board of Education, who is not a member of the Audit Committee, may attend executive sessions of the Audit Committee on a non-voting basis if authorized by a resolution of the Board, as required by Education Law §2116-c.

The Audit Committee shall prepare minutes of each meeting. At a minimum, the minutes will include the following:

- Copies of the meeting agenda
- Date, attendance and location of the meeting
- Brief summary of the topics discussed
- Copies of materials discussed or presented at the meeting
- A record of all actions or recommendations agreed to by the committee

**Decision-Making Process**

Audit Committee meetings shall not be conducted unless a quorum is present. A quorum constitutes a simple majority of the total membership and meetings shall not be conducted unless a quorum is present.

All decisions should be reached by consensus of those members present at the meeting. Consensus is defined as an acceptable solution that all can agree to support. If consensus cannot be reached, polling of the voting membership shall take place and a simple majority will rule. Any decision or recommendation of the Committee shall require a minimum of three affirmative votes.

**Reporting Requirements**

The DeRuyter Central School District Audit Committee has the duty and responsibility to report its activities to the Board of Education. Periodic written reports of Audit Committee activities are an important communication link between the Audit Committee and the Board on key decisions and responsibilities. The Audit Committee's reporting requirements are to:

**Subject: AUDIT COMMITTEE CHARTER****Policy: 2410**

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- Report on the scope and breadth of committee activities so that the Board of Education is kept informed of its work.
- Provide minutes of meetings and work sessions after each meeting which clearly record the actions and recommendations of the Committee.
- Report on their review of the District's draft annual audit report and accompanying management letter and their review of significant findings and recommendations of the internal auditor.
- Report on suspected fraud or abuse or material defects in the internal control systems.
- Report on material or significant non-compliances with laws or District policies and regulations.
- Report on any other matters that should be disclosed to the Board of Education.

**Compensation**

Committee members shall not be compensated for their work. In certain unusual circumstances, actual and necessary expenses incurred in accomplishing the Committee's work may be reimbursed. These expenses may include mileage to attend meetings, training, attendance at conferences, and other expenses. Adequate documentation should be maintained for any expenses incurred.

**Review of the Charter**

The DeRuyter Central School District Audit Committee shall assess and report to the Board of Education on the adequacy of this Charter on no less than an annual basis or more frequently if necessary. Charter modifications, as recommended by the Audit Committee, should be presented to the Board of Education in writing for their review and action.

<sup>1</sup> The duties and responsibilities of the claims auditor are as defined in Regulations of the Commissioner of Education, Section 170.12, "School District Financial Accountability".