

Hamilton County Board of Education

Monitoring: Review: Annually	Descriptor Term: Duties of School System Employees	Descriptor Code: 2.101	Issued Date: 8/19/10
		Rescinds:	Issued:

1 Every school-based employee holds a position that may necessitate the handling of school
 2 funds. Accordingly, each school-based employee must become familiar with the Tennessee
 3 Internal School Uniform Accounting Policy Manual, paying particular attention to the provisions
 4 governing the receipt of funds from students or their parents or guardians, the importance of
 5 writing receipts, the necessity of maintaining collection logs, and the requirement to submit
 6 funds to the principal or bookkeeper by the end of the school day. School-based employees
 7 should also familiarize themselves with rules governing purchasing, including when competitive
 8 bids are necessary, how to complete a purchase order, and how to maintain an appropriate log of
 9 expenditures and their supporting documentation. If any employee is uncertain regarding what
 10 the Tennessee Internal School Uniform Accounting Policy Manual requires, he or she should
 11 speak to the school bookkeeper and/or someone in the office of the Chief Financial Officer to
 12 obtain clarification.
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 15 The Board considers an employee's duty to safeguard the integrity of school funds to be of
 16 paramount importance. If an employee fails to follow the specific requirements of the Tennessee
 17 Internal School Uniform Accounting Policy Manual, and if the employee is unable to account
 18 for school funds, the Board presumes that the employee, at a minimum, is guilty of neglect
 19 of duty. If the Chief Financial Officer has probable cause to believe that the employee acted
 20 willfully, fraudulently, intentionally, or for his or her own personal gain, then the Chief Financial
 21 Officer shall report the matter to the Tennessee State Comptroller and, if appropriate to local
 22 law enforcement officials. The Administration shall then proceed with appropriate disciplinary
 23 action against the employee.
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 26 In case of a teacher who handles school funds in his or her capacity as a coach, sponsor, or other
 27 role that does not require a teaching license, the teacher's failure to maintain the integrity of
 28 school funds shall serve as the basis for appropriate disciplinary action against the teacher in
 29 connection with both the teacher's certified and classified positions of employment.
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31 To secure the enforcement of this policy, the Superintendent of Schools shall hold principals
 32 accountable for providing his or her faculty and staff with training regarding the rules contained
 33 within the Tennessee Internal School Uniform Accounting Policy Manual and other principles
 34 governing the integrity of school funds. The principal shall also be responsible for overseeing
 35 the record-keeping of the school's books and the integrity of the school's purchasing procedures.
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 38 As part of each principal's performance contract, the Superintendent of Schools shall develop a
 39 component pertaining to school finance. This component shall include, but need not be limited
 40 to, a requirement that every member of the staff and faculty be trained on a regular basis and that
 41 the goal is for the school's books be free from any audit exceptions.