

## **Records Management**

### **RECORDS OFFICER**

The Superintendent shall designate a Records Officer who shall inventory, analyze and schedule disposition of District records, as well as maintain a destruction record, noting the authorization for said destruction and the amount of records to be destroyed. Each year, the Records Officer shall provide a copy of this record to the Board (Superintendent) and to the Director of the Division of Archives and Records.<sup>1</sup>

An inventory of all public records kept by the District shall be taken, these records to include those made or received by the District in connection with the transaction of school business. Records shall refer to those documents specified in KRS 171.410 and in the Records Retention Schedule, Public School District.

### **SUPERINTENDENT'S RESPONSIBILITIES**

Pursuant to statutory requirements, the Superintendent shall establish procedures to safeguard against the unlawful destruction, removal or loss of records.<sup>2</sup> The Superintendent shall notify the Department of Libraries and Archives of any actual, impending or threatened unlawful disposition of records and shall initiate action through the Attorney General for recovery of such records.<sup>3</sup>

### **RETENTION AND DISPOSAL OF RECORDS**

The District shall follow the Records Retention Schedule, Public School District in its management of school records. If a record in question is not listed in this schedule, a written request for disposal of records must be submitted by the Superintendent to the Division of Archives and Records and the request must be approved in writing by the State Librarian.<sup>4</sup>

For record and archival purposes, the Superintendent shall place on permanent file one (1) copy of each Board policy that is rescinded or amended in any manner.

When there is a question whether a particular record or group of records should be destroyed, the state archives and records commission shall have exclusive authority to make this decision.<sup>5</sup>

### **LITIGATION**

After consultation with the Board Attorney as deemed appropriate, the Superintendent should direct that records relevant to pending or threatened litigation, administrative proceedings, or investigations shall not be destroyed even if the retention period for such records has passed.

### **INFORMATION SECURITY BREACH**

Information security breaches shall be handled in accordance with KRS 61.931, KRS 61.932, and KRS 61.933 including, but not limited to, investigations and notifications.

Within seventy-two (72) hours of the discovery or notification of a security breach, the District shall notify the Commissioner of the Kentucky State Police, the Auditor of Public Accounts, the Attorney General, and the Education Commissioner.

The District shall acknowledge to the Board in a public meeting prior to August 31 of each year, that the District has reviewed the Data Security and Breach Notification Best Practice Guide and implemented best practices that meet the needs of personal information reasonable security in the District.

**Records Management****RETENTION OF RECORDINGS**

School officials shall retain any digital, video, or audio recording according to the following:

- Retain for a minimum period of one (1) week a master copy of any digital, video, or audio recordings of school activities without editing, altering, or destroying any portion of the recordings, although secondary copies of the master copy may be edited; and
- Retain for a minimum of one (1) month in an appropriate format, a master copy of any digital, video, or audio recordings of activities that include, or allegedly include, injury to students or school employees without editing, altering, or destroying any portion of the recordings.<sup>6</sup>

If an incident is being investigated, retain recordings until investigation and legal activity are completed.

**REFERENCES:**

<sup>1</sup>725 KAR 001:010

<sup>2</sup>KRS 171.710

<sup>3</sup>KRS 171.720

<sup>4</sup>725 KAR 001:030; KRS 171.420; KRS 171.570

<sup>5</sup>KRS 171.670; KRS 171.410; KRS 171.660; 725 KAR 001:020

<sup>6</sup>KRS 160.705

KRS 61.931; KRS 61.932; KRS 61.933

725 KAR 001:025; 702 KAR 001:170

Records Retention Schedule, Public School District

Data Security and Breach Notification Best Practice Guide

**RELATED POLICIES:**

01.5; 04.41; 04.81

Adopted/Amended: 6/21/2016

Order #: IV-i



**Notice of Security Breach & Investigation Procedures****PROTECTION AND PREVENTION**

The District will take reasonable security measures in accordance with KRS 61.931 - KRS 61.933, to guard against the foreseeable loss or exposure of personal information that it maintains or possesses.

“Personal information” is defined as an individual’s first and last name or first initial and last name; personal mark; or unique biometric or genetic print or image, along with any data element listed below:

- Account number, credit or debit card number, that, in combination with any required security code, access code, or password would permit access to an account;
- Social Security number;
- Taxpayer identification number that incorporates a Social Security number;
- Driver’s license number, state identification card number, or other individual identification number issued by any agency;
- Passport number or other identification number issued by the United States government; or
- Individually identifiable health information as defined in 45 C.F.R. sec. 160.103 except for education records covered by the Family Educational Rights and Privacy Act, as amended, 20 U.S.C. sec. 1232g.

Personal information does not include information that is lawfully made available to the general public pursuant to state or federal law or regulation.

A “security breach” refers to:

- an unauthorized acquisition, distribution, disclosure, destruction, manipulation, or release of unencrypted or unredacted records or data that compromises or is reasonably believed to compromise the security, confidentiality, or integrity of personal information and results in the likelihood of harm to one (1) or more individuals; or
- an unauthorized acquisition, distribution, disclosure, destruction, manipulation, or release of encrypted records or data containing personal information along with the confidential process or key to unencrypt the records or data that compromises or is reasonably believed to compromise the security, confidentiality, or integrity of personal information and results in the likelihood of harm to one (1) or more individuals.
- A security breach does not include the good-faith acquisition of personal information by an employee, agent, or nonaffiliated third party of the agency for the purposes of the agency if the personal information is used for a purpose related to the agency and is not disclosed to others without authorization.

**INITIAL ASSESSMENT/INVESTIGATION OF SECURITY INCIDENT AND NOTICE**

When the District receives information or notice prompting a reasonable belief that an event compromising the security of personal information maintained by the District or nonaffiliated third party on behalf of the District may have occurred, the District shall conduct a reasonable initial assessment or investigation to determine whether the event constitutes a “security breach” under the above definition.

**Notice of Security Breach & Investigation Procedures****INITIAL ASSESSMENT/INVESTIGATION OF SECURITY INCIDENT AND NOTICE (CONTINUED)**

Once it is determined that a security breach relating to personal information has occurred, the District shall within seventy-two (72) hours: 1) notify the Commissioner of the Kentucky State Police, the Auditor of Public Accounts, the Kentucky Attorney General and the Education Commissioner and 2) begin a reasonable and prompt investigation to determine whether the security breach has resulted or is likely to result in the misuse of personal information.

**FOLLOW-UP INVESTIGATION/ASSESSMENT IF SECURITY BREACH CONFIRMED**

If it is determined after initial investigation that a security breach has occurred, the District shall complete an investigation and assessment of the incident to determine whether the security breach has resulted or is likely to result in the misuse of personal information, which may include the following:

- Depending on the nature of the breach and sensitivity of information, take reasonable near-term steps to mitigate further unauthorized disclosure of personal information and risk of harm.
- Consider designating a lead investigator and investigative team with expertise keyed to the event (e.g. utilization of available District IT professionals if breach involves electronically maintained information, internet, or web resources).
- Interview relevant individuals to learn about the circumstances surrounding the incident and review logs, tapes or other resources.
- Identify individual(s) affected by the breach.
- Determine what personal information has been compromised and how disclosed.
- If applicable, identify affected machines, devices, and IT resources and preserve backups, images and hardware where possible.
- Estimate the likely impact of the compromised data's exposure.
- Utilize professional assistance and consultation as necessary, analyze the likely cause of the breach.
- Coordinate internal and external communications related to the incident. Emphasize maintaining confidentiality during investigative stages of response activities.
- Seek involvement of law enforcement if there is reason to believe criminal activity has occurred.



**-CERTIFIED PERSONNEL-****Expense Reimbursement**

Provided the Superintendent/designee has given prior approval to incur necessary and appropriate expenses, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent and, when appropriate, the School Council. Travel expenses of school-based personnel in SBDM schools shall be paid from Council funds. In the case of expenses reimbursed from internal accounts, the Principal shall be the authority for approving reimbursement. Travel expenses for guests of employees shall not be reimbursed.

The expense reimbursement process shall require documentation of the funding source/category used to pay expenses for all approved trips.

The Board will be responsible only for actual expenses. Allowable expenses are:

**MILEAGE**

Actual mileage between official work stations within the school system and actual mileage for trips outside the school system which have been approved by the Superintendent and the Council in SBDM schools will be reimbursed at the rate applied by the state per mile when the employee uses his/her own vehicle.

**GASOLINE**

Actual cost of gasoline and oil purchased and placed in a Board-owned vehicle by an employee while engaged in school-related travel. Purchase must be substantiated by a receipt showing total gallons and total charges.

**TOLLS AND FEES**

All tolls and parking fees incurred in school-related travel. Fees must be substantiated by a ticket or receipt. (Tolls are not to be charged for District vehicles being operated in state in an official capacity.)

**CAR RENTAL**

Car rental charges when approved by the Superintendent and the Council in SBDM schools. Charges must be substantiated by a receipt.

**COMMON CARRIERS**

All charges or fares for necessary travel on common carriers (plane, bus, train, subway, taxi, ferry, etc.). Sight-seeing and pleasure tours are not reimbursable.

**OUT-OF-STATE TRAVEL**

Reimbursement for out-of-state travel by privately owned vehicles shall be made on the basis of airplane coach fare or mileage rate, whichever is more beneficial to the District, as determined by the Superintendent.

**Expense Reimbursement****FOOD**

Actual monies spent for food while on out-of-District trips, when an overnight stay is required. The maximum allowable food expenditure per day shall be paid at the rate set by the state unless an exception is approved by the Board. Actual monies for convention/meeting banquet tickets and luncheons shall be reimbursed. Any meal must be substantiated by an itemized receipt.

**LODGING**

Hotel or motel charges (not including food or other charges) incurred in school-related travel. Charges must be substantiated by a receipt.

**EMERGENCY REPAIRS TO VEHICLES**

Reimbursement will be made for emergency repairs or road service to Board-owned vehicles if incapacitated while out of District. Drivers may not obligate the Board for major repairs without the permission of the Director of Transportation or Superintendent.

**REIMBURSEMENT FORM**

Travel vouchers shall be submitted within one (1) week of the travel when payment is being made from school activity funds. For Board paid travel, vouchers must be submitted within ninety (90) days of travel.

No requests for travel reimbursement will be considered unless filed on the proper form and accompanied by itemized receipts. Receipts are required for reimbursements of all expenditures.

Without proper documentation, individuals shall not receive reimbursement, and, if it is determined that reimbursement was made based on incomplete or improper documentation, the individual may be required to reimburse the District.

**SUPERINTENDENT'S TRAVEL EXPENSES**

Prior to granting approval for payment, the Board shall review itemized reimbursement requests for the Superintendent's travel expenses in an open board meeting.

**REFERENCES:**

KRS 160.290; KRS 160.410; KRS 175.525

OAG 80-395

United States v. Correll, 389 U.S. 299 (1967)

Accounting Procedures for Kentucky School Activity Funds

Adopted/Amended: 8/1/2013  
Order #: IV C

**Travel Voucher--Front****NELSON COUNTY BOARD OF EDUCATION  
TRAVEL VOUCHER**

Rev: 7-11-01

Date \_\_\_\_\_

NAME EMPLOYEE _____									
ACCOUNT CODE: _____									
EMPLOYEE WORK STATION _____				OFFICE PHONE _____					
EMPLOYEE RESIDENCE _____									
MO	DAY	TIME OF		LOCATION	AUTO MILEAGE	*TOLLS AND/OR PARKING	LODGING	MEALS	TOTALS
		Departure	Return						
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
				From _____ To _____				B _____ L _____ D _____	
PURPOSE _____									
TOTALS FOR THIS PAGE									
					ENTER MILEAGE FROM ALL PAGES _____ (Miles) x _____ State Approved Rate _____ (cents per mile)				
EMPLOYEE'S SIGNATURE _____					DATE _____		OTHER EXPENSES (From reverse side)		
SUPERVISOR'S SIGNATURE _____					DATE _____		TOTAL FROM ALL CONTINUATION PAGES		
OTHER EXPENSES (may include airfare, bus fare, subway, car rental, registration fees, etc.)							GRAND TOTAL		

\*Tolls (none for District vehicles being operated in state in an official capacity)



[illegible]

(Subsistence includes meals, taxes, and tips)  
(Effective on and after July 1, 2001)

<p>If travel includes overnight lodging And at least these hours →</p>	<p>6:30 a.m. through 9:00 a.m.</p>	<p>11:00 am. Through 2:00 p.m.</p>	<p>5:00 p.m. through 9:00 p.m.</p>
<p>For authorized travel in Kentucky and U.S. (except "high-rate areas" listed by Secretary of Finance), you may claim . . . .</p>	<p>\$7</p>	<p>\$8</p>	<p>\$15</p>

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**- CERTIFIED PERSONNEL -****Use of School Property**

All personnel shall be responsible for the school equipment, supplies, books, furniture, and apparatus under their care and use. Any damaged, lost, stolen, or vandalized property shall be reported to the employee's immediate supervisor, who shall then report it to the Superintendent/designee once it is confirmed that the item cannot be recovered.

In addition, employees shall not perform personal services for themselves or for others for pay or profit during work time and/or using District property or facilities. District property being used for unauthorized purposes shall be reported to that employee's immediate supervisor.

**OUTSIDE WORK**

An employee shall not use any District facility, vehicle, electronic communication system, equipment or materials in performing outside work. These items (including security codes and electronic records, such as E-mail) are property of the District and shall be used solely for job-related purposes.

**ELECTRONIC COMMUNICATIONS**

Employees shall not use a code, access a file, or retrieve any stored communication unless they have been given authorization to do so. Employees cannot expect confidentiality or privacy as to information entered or stored in their E-mail accounts. Authorized District personnel may monitor the use of electronic equipment from time to time.

**DRIVING RECORD**

Employees who have occasion to drive any Board-owned vehicle and/or transport students shall annually provide the Superintendent with a copy of their driving record from the Kentucky Department of Transportation. Any traffic citation received during the year shall be reported to the Superintendent prior to driving a Board-owned vehicle or transporting students.

**BOARD-OWNED VEHICLES**

Employees in the following positions shall be assigned use of a Board-owned vehicle on a full-time basis:

1. Superintendent
2. Director of Maintenance and Transportation
3. Lead Maintenance and Computer Technicians

Use of these vehicles must comply with IRS requirements, including implications for reporting taxable income. Board vehicles shall not be used for private purposes other than for de minimus personal use (such as stop for a personal errand on the way between a business delivery and the employee's home). Only employees who are required to commute for bona fide noncompensatory business reasons may use a Board vehicle to commute.

**Use of School Property****USE OF ASSIGNED TELECOMMUNICATION DEVICES**

The Board authorizes the purchase and employee use of telecommunication devices, as deemed appropriate by the Superintendent. These devices shall include, but are not limited to, pagers and digital or cell phones.

Telecommunication devices may be assigned or made available on a temporary or on-going basis when it is determined that:

1. Assignment of a device to an employee is a prudent use of District resources.
2. The employee's job responsibilities require the ability to communicate frequently and access to a District or public telephone is not readily available.
3. The employee's job involves situations where immediate communication is necessary to ensure the security of District property or safety of students, staff or others while on District property or engaged in District-sponsored activities.

District-owned telecommunication devices shall be used primarily for authorized District business purposes. However, occasional personal use of such equipment is permitted.

**REFERENCES:**

KRS 160.290; KRS 189.292  
KRS 281A.205  
702 KAR 005:080  
15-ORD-190

Adopted/Amended: 6/21/2016  
Order #: IV-i



**- CERTIFIED PERSONNEL -****Gifts****APPROVAL FOR GIFTS**

Any gift presented to a school or school employee for the use of the school or District must have the prior approval of the Superintendent or designee. Any gift or service so approved and accepted on behalf of the school or District becomes the property of the Board and must be used for the purpose stated. Gifts and donations made to the District shall be reported annually to the Board.

Gifts, bequests and donations shall:

1. Be free of restrictions;
2. Be subject to safety inspections;
3. Be fitting and appropriate for the District, as determined by the Superintendent;
4. Contain no blatant advertising or unsightly commercial recognition;
5. Include installation costs unless waived by the Board; and
6. Not require excessive maintenance or maintenance costs.

Cash donations less than \$200.00 may be deposited directly in a school account and monitored at the school level. All donations to schools from any source exceeding \$200.00 shall be deposited and routed through the District office for accounts/auditing purposes.

Technology equipment donated to the District must meet all KETS requirement and may, at the discretion of the District, be loaned to students under established guidelines to use at home.

**REFERENCES:**

KRS 160.580

Accounting Procedures for Kentucky School Activity Funds

Adopted/Amended: 7/17/12

Order #: VIIIH

**- CLASSIFIED PERSONNEL -****Expense Reimbursement**

Provided the Superintendent/designee has given prior approval to incur the expense, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent and, when appropriate, the School Council. Travel expenses of school-based personnel in SBDM schools shall be paid from Council funds. In the case of expenses reimbursed from internal accounts, the Principal shall be the authority for approving reimbursement. Travel expenses for guests of employees shall not be reimbursed.

The expense reimbursement process shall require documentation of the funding source/category used to pay expenses for all approved trips.

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**MILEAGE**

Actual mileage between official work stations within the school system and actual mileage for trips outside the school system which have been approved by the Superintendent and the Council in SBDM schools will be reimbursed at the rate applied by the state per mile when the employee uses his/her own vehicle.

**GASOLINE**

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**TOLLS AND FEES**

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**OUT-OF-STATE TRAVEL**

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**FOOD**

Actual monies for food on out-of-District trips, when an overnight stay is required. The maximum allowable food expenditure per day shall be paid at the rate set by the state unless an exception is approved by the Board. Actual monies for convention/meeting banquet tickets and luncheons shall be reimbursed. Any meal must be substantiated by an itemized receipt.

**Expense Reimbursement****LODGING**

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**EMERGENCY REPAIRS TO VEHICLES**

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**REIMBURSEMENT FORM**

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Without proper documentation, individuals shall not receive reimbursement, and, if it is determined that reimbursement was made based on incomplete or improper documentation, the individual may be required to reimburse the District.

**REFERENCES:**

KRS 160.290; KRS 160.410; KRS 175.525

OAG 80-395

United States v. Correll, 389 U.S. 299 (1967)

Accounting Procedures for Kentucky School Activity Funds

Adopted/Amended: 8/1/2013  
Order #: IV C



**Authority to Encumber and Expend Funds****FINANCIAL STATEMENT**

The daily administration of the budget shall be the responsibility of the Superintendent. The Superintendent shall provide the Board with a monthly financial statement. This shall include a report of receipts and disbursements and estimated status by major budget category, the cash balance on hand, and the amount of invested funds at the end of the immediate preceding month.

**EXPENDITURE OF FUNDS**

Expenditures from any District fund shall be made in accordance with the budgets approved by the Board. All purchases shall require the prior approval of the Superintendent or the Superintendent's designee.

**AUTHORITY TO OBLIGATE**

Administrators designated by the Superintendent may initiate a purchase order, subject to the limits of their designated budgeted funds and approval by their supervisor.

The Board shall not be responsible for expenditures not properly authorized and not made according to the purchasing procedures developed by the Superintendent.

**REVIEW OF CREDIT CARD TRANSACTIONS**

The Superintendent shall establish a process consistent with Board policy to regulate use of credit cards and credit card accounts. This process will include procedures for recovery of District funds for any unauthorized purchases.

Employees shall report immediately any District/school credit card that is lost. Personal purchases on District/school credit cards are prohibited. Unauthorized charges made by employees to District/school credit cards may result in disciplinary action.

**BOARD APPROVAL REQUIRED**

Prior Board approval shall be required in order for the District to participate in any cash management, bond issuance, tax revenue anticipation note, or other program involving commitment of District funds. The Board shall designate the fiscal agent and bond counsel.

**REFERENCES:**

KRS 160.340; KRS 160.370  
KRS 160.390; KRS 160.470  
KRS 160.530; KRS 160.550  
702 KAR 003:050; 702 KAR 003:120  
702 KAR 003:246; 702 KAR 003:300  
School Council Allocation

**RELATED POLICIES:**

02.4242; 04.311; 04.3111

Adopted/Amended: 7/23/2013  
Order #: VIII F

**Purchasing****SCHOOL PURCHASING**

1. Funds for expenditures authorized by the approved budget are to be made available to each Principal and school council who will advise staff of the available appropriations.
2. Principal/school council shall budget the allocations available to the school. Purchases made from these allocations shall be on Board purchase orders.
3. Requisitions are to be completed by the department head or teacher and sent to the Principal /designee for approval.
4. A standard invoice, copy of a contract, or some documentation of approval for the payment must be attached if no purchase order has been issued.
5. If the requisition is approved, the Principal/designee shall record the date, vendor, and amount of the purchase on the appropriate record form (computer or binder).
6. The requisition is then forwarded to the school/Central Office designee.
7. Unless otherwise specified, copies of the purchase order shall be forwarded to the vendor, the school/District finance officer, and the person who placed the order.
8. When an order arrives, the person who placed the order checks the items received and signs and dates the receiving report or packing slip. A notation is made on the receiving report or packing slip as to the condition of the items received and any shortage in the shipment. The receiving report or packing slip is then returned to the school/District finance officer to be matched with the invoice. If the purchase order is to be completely liquidated then the "complete" shall be written on the copy of the purchase order that is submitted along with the invoice to the finance office for payment.
9. The school/District finance officer clears the invoice for payment and charges the expenditure to the appropriate school account. The Superintendent/designee shall send a budget update to each school at least once each quarter.
10. If a purchase needs to be made on an emergency basis as defined by the Principal/designee, the employee shall complete a requisition, obtain the signature of the Principal/designee, and arrange for the purchase. The employee shall then complete all other purchasing procedures.
11. All orders for this fiscal year must be approved by the Principal/designee and submitted to the finance office by May 1<sup>st</sup>.

**Purchasing****DISTRICT PURCHASING**

1. Expenditures authorized in the approved budget are made available to authorized Central Office personnel who make purchases.
2. Purchase orders shall be completed and sent to the Superintendent/designee for approval.
3. If approved, the order is placed, copies of the purchase order are distributed, as appropriate, and a record of the purchase is completed.
4. When an order arrives, the person who placed the order checks the items received and signs and dates the receiving report or packing slip. A notation is made on the receiving report or packing slip as to the condition of the items received and any shortage in the shipment. The receiving report or packing slip is then returned to the school/District finance officer to be matched with the invoice. If the purchase order is to be completely liquidated, then the word "complete" shall be written on the copy of the purchase order that is submitted along with the invoice to the finance office for payment.
5. If a purchase needs to be made on an emergency basis as defined by the Superintendent/designee, the employee shall complete a requisition, obtain the signature of the Superintendent/designee, and arrange for the purchase. The employee shall then complete all other purchasing procedures.
6. All orders for the current fiscal year must be approved by the Superintendent/designee and submitted to the finance office by May 1<sup>st</sup>.

Review/Revised:3/20/07



## **Bidding**

### **AUTHORITY**

Bidding procedures shall conform to the Model Procurement Code, KRS 45A.345 – KRS 45A.460.<sup>1</sup> All contracts or purchases shall be awarded by competitive sealed bidding or competitive negotiation, both of which may include the use of a reverse auction, except as otherwise provided by law.<sup>2</sup>

All purchases of Kentucky Education Technology System (KETS) components shall adhere to KETS architectural standards and procedures.

The District may purchase supplies and/or equipment outside an established price contract of the federal government (GSA), the State Division of Purchases, a cooperative agency bid approved by the Board, or a District bid if:

1. The supplies and/or equipment meet the specifications of contracts awarded by the Division of Purchases, a federal agency (GSA), a cooperative agency, or a District bid;
2. The supplies and/or equipment are available for purchase at a lower price;
3. The purchase does not exceed \$2,500; and
4. The District's finance or purchasing officer has certified compliance with the first and second requirements.

Prior to purchase of education technology components defined in the master technology plan, the Department of Education must certify that the items to be purchased meet or exceed the specifications of components of the original equipment of manufacturers currently holding Kentucky price contracts.<sup>4</sup>

### **FEDERAL AWARDS/CONFLICT OF INTEREST**

No employee, officer, or agent of the District 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.<sup>7</sup>

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. In determining whether an activity constitutes an impermissible acceptance of a gratuity or item of monetary value, the definition of "gratuity" (covering anything of more than fifty dollars [\$50] value) set forth in KRS 45A.445 shall apply. Violation of these standards may result in disciplinary action including, but not limited, to suspension, dismissal, or removal.

### **ETHICAL STANDARDS**

To avoid conflicts that may arise during the decision-making process for procurement of services and products for the District, employees shall adhere to the ethical standards set out in KRS 45A.455.

### **PREFERENCE FOR RESIDENT BIDDERS**

For all contracts funded in whole or in part by the District, the Board shall apply the reciprocal preference for resident bidders required by law. Geographical preferences relating to school nutrition service purchases may be utilized only as permitted by applicable federal law.<sup>3</sup>

**Bidding****EXEMPTIONS**

Federal regulatory requirements do not provide a bidding exception for purchase of perishables using school nutrition service funds. Such purchases must follow applicable federal regulations.<sup>7</sup>

**PRICE REDUCTIONS**

Price reductions may be accepted on supplies and/or equipment being offered by the vendor with whom a price agreement has been made if the supplies and/or equipment meet all terms and conditions specified in the price agreement except for price and if the price reduction is offered to all participants in the price agreement. Price reductions may be accepted even if the reduced price requires the purchase of a specified quantity of units different from the quantity stated in the original price agreement.

**SMALL PURCHASES**

District small purchase procedures may be used for any contract in which the aggregate amount does not exceed \$20,000.00.<sup>5</sup>

**BACKGROUND CHECK FOR CONTRACTORS**

The Superintendent may require that a contractor submit, at no expense to the District, to a national and state criminal history background check by the Kentucky State Police and the Federal Bureau of Investigation in keeping with KRS 160.380. If required by the Superintendent, this provision shall become part of the contractual obligation of the contractor and shall be reflected in the bid specifications, or, if the contract is not subject to bid requirements, in the negotiations with the contractor.

“Contractor” shall refer to any adult who is permitted access to school grounds pursuant to a current or prospective contractual agreement with the school, school board, school district, or school-affiliated entity, at times when students are present. The term “contractor” includes an employee of a contractor.<sup>6</sup>

**REFERENCES:**

<sup>1</sup>KRS 45A.343

<sup>2</sup>KRS 45A.070; KRS 160.290; KRS 45A.380

<sup>3</sup>KRS 160.303; 200 KAR 005:400; KRS 45A.494

<sup>4</sup>KRS 156.076

<sup>5</sup>KRS 45A.385

<sup>6</sup>KRS 160.380

<sup>7</sup>2 C.F.R. 200.318

OAG 79-501; OAG 82-170; OAG 82-407

KRS 45A.345; KRS 45A.360; KRS 45A.365; KRS 45A.370

KRS 45A.420; KRS 45A.445; KRS 45A.455; KRS 45A.460; KRS 45A.620

Kentucky Educational Technology Systems (KETS)

**RELATED POLICIES:**

05.6; 06.4; 07.13

Adopted/Amended: 6/16/2015

Order #: IV.I

## **Inventories**

### **EQUIPMENT AND ASSETS**

The District shall adhere to the property inventory procedures developed by the Kentucky Department of Education. Principals and other supervisors designated by the Superintendent are accountable for inventory, control and maintenance of all assets and equipment in their area of responsibility.

Each school year, results of inventories shall be reconciled, coordinated and reported to the Superintendent and the Board as required by the Finance Officer.

A complete, up-to-date inventory of the following shall be maintained:

1. Fixed assets (property) with an acquisition value of \$5,000 or more that has a useful life of more than one (1) year; and
2. Any additional items designated by the Superintendent/designee.

The Superintendent shall develop procedures and forms for the annual inventory and be responsible for maintaining the inventory.

### **CAPITAL ASSETS**

The District shall refer to the KDE Capital Asset Guide for guidance in establishing capitalization threshold amounts.

### **TRANSFER AND DISPOSAL**

Fixed assets no longer needed or useable shall be returned to a designated central location and transferred or disposed of in compliance with Board policy, District inventory procedures and applicable legal requirements.

### **CAREER AND TECHNICAL EDUCATION PROGRAM**

Inventory management and control for equipment purchased with state funds for use in the career and technical program shall be administered in compliance with applicable legal requirements.<sup>1</sup>

### **REFERENCES:**

<sup>1</sup>780 KAR 007:060

KRS 160.290

Kentucky Education Technology System

Accounting Procedures for Kentucky School Activity Funds

KDE Capital Asset Guide

### **RELATED POLICIES:**

04.8

05.21

Adopted/Amended: 7/23/2013

Order #: VIII F



**Disposal of School Property****BIDS OR AUCTION**

The Superintendent shall advise the Board when certain properties are no longer needed for public school purposes. Upon receiving this report, the Board may, at such time as it deems proper and after compliance with applicable state<sup>1</sup> or federal regulations, authorize the disposal of school properties through closed sealed bids, public auction, or sale for at least the fair market value established by certified appraisal. The Board reserves the right to reject any and all bids.

**REFURBISHED SURPLUS TECHNOLOGY**

If the District receives a written determination that surplus technology does not meet Kentucky Education Technology System standards, it may choose to distribute the refurbished surplus property to eligible low-income students.

First priority shall be given to eligible students in the free or reduced lunch program, and they or their parent/guardian must request the property in writing.

Efforts will be made to involve local businesses and organizations to participate in refurbishing efforts with career and technical programs and student organizations.

The Superintendent shall designate the staff member(s) who shall review requests and make recommendations for approval of the Superintendent/designee. The District shall document to whom the technology is distributed.

**REFERENCES:**

<sup>1</sup>KRS 160.290  
KRS 160.335; KRS 45A.425  
702 KAR 004:090; 704 KAR 003:455  
OAG 91-85; OAG 76-291  
34 CFR 80.32

Adopted/Amended: 7/15/2008  
Order #: VII-C