

ROBERT RUSSA MOTON
Charter School



New Orleans, Louisiana

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
d/b/a ROBERT RUSSA MOTON CHARTER SCHOOL**

**ADDENDUM TO
POLICIES AND PROCEDURES MANUAL
2021-2022 SCHOOL YEAR**

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ADVOCATES FOR INNOVATIVE SCHOOLS, INC. d/b/a

d/b/a ROBERT RUSSA MOTON CHARTER SCHOOL
EMPLOYEE HEALTH AND SAFETY POLICY (2021-2022)

... INCLUDING *SCHOOL OPENING GUIDANCE* PROVIDED BY THE LOUISIANA STATE
DEPARTMENT OF EDUCATION, NOLA PUBLIC SCHOOLS AND THE NEW ORLEANS
DEPARTMENT OF HEALTH.

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Introduction

The Board of Directors for Moton Charter School, Advocates for Innovative Schools, Inc., has revised its Health and Safety Policy as a proactive attempt to prevent and reduce the transmission of Covid-19 among students, employees, parents, families and the community-at-large. Employees, parents and students are required to frequently check this website, NOLA Public Schools website and The New Orleans Health Department for updated information. Moreover, all employees, students and visitors must follow this policy and orders/guidance from local, state, and federal authorities.

Disclaimer: This policy is neither written nor intended to be considered medical information or advice. The purpose is to govern employment-related issues and concerns in the workplace as affected by Covid-19 and possible school closings. Consult your doctor or healthcare providers for medical advice concerning Covid-19, the Delta Variant, and medical issues.

NOTE: THE SECTIONS BELOW CAPTIONED IN RED FONTS REFLECT CHANGES IN THIS REVISED VERSION OF MOTON'S HEALTH AND SAFETY POLICY FOR THE 2021-22 SCHOOL YEAR.

A. OPERATIONAL HEALTH AND SAFETY STANDARDS FOR SCHOOLS

IN CONSULTATION WITH THE CITY OF NEW ORLEANS DEPARTMENT OF HEALTH AND THE GUIDANCE PROVIDED BY THE LOUISIANA DEPARTMENT OF EDUCATION, NOLA PUBLIC SCHOOLS DESIGNED THE FOLLOWING OPERATIONAL STANDARDS FOR CRITICAL SCHOOL FUNCTIONS. THE OPERATIONAL HEALTH AND SAFETY STANDARDS SET FORTH SCHOOL-SITE EXPECTATIONS TO MITIGATE THE RISKS ASSOCIATED WITH COVID-19 FOR IN-PERSON SCHOOL PROGRAMS. THESE STANDARDS ARE SUBJECT TO CHANGE AS CONDITIONS CHANGE.

B. TEMPORARY OPERATIONAL RESTRICTIONS

AS NOLA PUBLIC SCHOOLS CONTINUES TO NAVIGATE THE COVID-19 PANDEMIC, ADDITIONAL RESTRICTIONS OR CHANGES TO OUR GUIDANCE MAY BE NEEDED. IN THIS SECTION OF THE SCHOOL YEAR 2021-2022 COVID-19 GUIDANCE, MOTON CHARTER SCHOOL AND ITS BOARD OF DIRECTORS ARE PROVIDING INFORMATION

ON ANY CURRENTLY APPLICABLE TEMPORARY OPERATIONS RESTRICTIONS INCLUDING: THE TIMELINE OF THE RESTRICTION, ITS IMPACT ON SCHOOLS AND WHERE THIS CHANGE IS REFLECTED IN THIS GUIDANCE DOCUMENT.

C. INDOOR FACE MASK REQUIREMENT FOR SCHOOL BUILDING OCCUPANTS

IN RESPONSE TO THE INDOOR MASK ADVISORY ANNOUNCED BY THE CITY OF NEW ORLEANS, NOLA-PS WILL REQUIRE MASKS BE WORN INSIDE ALL SCHOOL BUILDINGS, REGARDLESS OF AN INDIVIDUAL'S VACCINATION STATUS, STARTING FRIDAY, JULY 23, 2021.

▪ **TIMELINE:** THE GUIDANCE IS EFFECTIVE **JULY 23, 2021**, AND WILL STAY IN EFFECT UNTIL FURTHER NOTICE.

▪ **IMPACT:** ALL OCCUPANTS AND VISITORS ARE REQUIRED TO WEAR A FACE MASK WHILE IN SCHOOL BUILDINGS, REGARDLESS OF VACCINATION STATUS.

O SCHOOLS ARE TO CONTINUE COLLECTING INFORMATION ON ALL VACCINATED STUDENTS AND STAFF MEMBER PER PAGE 7 OF THIS GUIDANCE.

O ALL BAND PRACTICES MUST OCCUR OUTDOORS, AND IT IS STRONGLY RECOMMENDED THAT OUTDOOR ATHLETIC PRACTICES ARE PRIORITIZED.

D. DAILY IN-PERSON HEALTH CHECKS WILL BE CONDUCTED

Moton Charter School Leaders and Supervisors, working in partnership with the School Nurse, shall conduct daily in-person/virtual health checks or temperature screening for Covid-19 symptoms as employees and students enter the school building consistent with orders and guidance from local public health authorities and the CDC.

The Screening Process

Health Checks must be conducted safely and respectfully and according to the CDC “using social distancing, barrier or partition controls, or personal protective equipment (PPE) to protect the Screener.” The Screener(s) shall be provided appropriate PPE at no cost and trained how to conduct the screening process. Finally, persons conducting health checks should use multiple screening entries into the building.

Confidentiality

To prevent stigma/discrimination and to maintain privacy of everyone’s medical status and history, all screening results shall remain strictly confidential and provided only to the employee or limited school official who has a need to know and a right to know. All cases shall be documented for referrals to medical professionals and other legal/permitted “Contact Tracing” purposes.

E. ENTERING AND EXITING ROBERTRUSSA MOTON CHARTER SCHOOL



Entering and Exiting School Buildings: Schools will implement the following standards to keep students and staff safe while entering and exiting school buildings.

Entry and Exit Points	Maintain social distance recommendations to the maximum extent possible at all entry and exit points.
Drop-off and Pick-up Processes	Schools should encourage families and employees to self-monitor for <u>symptoms of COVID-19</u> prior to arrival on campus. Ensure those entering the school facility are wearing face masks. Temperature checks of visitors, students, and faculty on campus are no longer required.
Visitors	Limit nonessential visitors, volunteers, and activities involving external groups or organizations as much as possible. See page 5 of the <u>LDOE's Ready to Achieve</u> guidance for a definition of essential visitors. All visitors are required to wear masks.

F. PRACTICING PREVENTION

Daily Cleaning Efforts	High touch surfaces should undergo cleaning with a commercially available cleaning solution, including <u>EPA-approved disinfectants</u> or a dilute bleach solution, at least twice per day, including bathrooms. See page 5 of the <u>LDOE's Reach to Achieve guidance</u> for a list of high touch surfaces.
Personal Hygiene	Students should wash or sanitize hands upon arrival at school, before and after eating, before and after using outdoor play equipment, and before exiting the school facility.
Personal Protective Supplies	School employees should be provided adequate access to hygienic supplies, including soap, hand sanitizer with at least 60% alcohol, disinfectant wipes or spray, paper towels, and tissues. Face coverings should also be provided when needed.
Signs and Messaging	Post <u>signs</u> in highly visible locations (e.g., school entrances, restrooms) that <u>promote everyday protective measures</u> and describe how to <u>stop the spread of germs</u> (such as by <u>properly washing hands</u> and <u>properly wearing a cloth face covering</u>).
Face Coverings	All individuals are required to wear mask while in the school facility. No one is required to wear a mask while outdoors.
Symptom Monitoring	No temperature checks or symptom monitoring is required upon arrival. Schools need to communicate to parents the importance of keeping children home when they are sick and the <u>symptoms</u> they should check for daily. Please refer to the section "When a Child, Staff Member, or Visitor Becomes Sick" for how to respond to someone experiencing COVID-19 symptoms.
Water Fountains	Encourage staff and students to bring their own water to minimize use and touching of water fountains or consider closing shared water fountains.

G. DETECTING COVID-19 SYMPTOMS

The Center for Disease Control reports that "People with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness... [that] may appear 2-14 days after exposure to the virus. The list of COVID-19 symptoms according to the CDC are as follows:

- Fever or chills
- Cough
- Shortness of breath or difficulty breathing
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea

This list does not include all possible symptoms and the CDC will continue to update this list the [CDC COVID-19 website](#). However, the CDC and other medical experts have reported the presence of the Coronavirus in persons who are PR symptomatic (detected before symptom onset) or asymptomatic (detected but symptoms never develop). Again, consult your doctor or healthcare providers for medical advice concerning Covid-19 and any/all medical issues.

H. DETECTING MOTON EMPLOYEES WITH COVID-19 SYMPTOMS

Robert Russa Moton Charter School employees with symptoms should immediately notify their supervisor, stay home, and take the following actions as recommended by the Center for Disease and Control (CDC):

Sick employees should follow [CDC-recommended steps](#). Employees should not return to work until the criteria to [discontinue home isolation](#) are met, in consultation with healthcare providers.

Employees who are well but who have a sick family member at home with COVID-19 should notify their supervisor and follow [CDC recommended precautions](#).

I. SEPARATING EMPLOYEES WITH COVID-19 SYMPTOMS

Employees who appear to have [symptoms](#) upon arrival at work or who become sick during the day should immediately be separated from other employees, students, parents, and visitors, and sent home.

Moton Charter School Leaders and Supervisors, working in partnership with the School Nurse, shall a plan in place for the safe transport of an employee who

comes to school ill or becomes ill while at work. The employee may need to be transported home or to a healthcare provider.

J. TRANSPORTING STUDENTS ON MOTON SCHOOL BUSES



Transporting Students: These standards are derived from school operating procedures and the best “reasonable standard” given feasibility constraints.

Max. Bus Capacity	100% capacity with all passengers wearing face masks.
Cleaning	High touch surfaces (handrails, handles, seat backs, etc.) should be cleaned after the completion of arrival and dismissal routes.
Seating	Seating charts should be created and enforced in the event close contacts to a positive case of COVID-19 needs to be determined.
Face Coverings	Adults and students are required to wear face coverings at all times while riding on school buses.
Personal Hygiene	Provide face masks for students that enter the bus without a mask.
Ventilation	To increase airflow, windows should be open to the maximum extent possible.

K. OPERATIONAL RESTRICTIONS

THE FOLLOWING RESTRICTIONS AND REQUIREMENTS WILL BE IN PLACE FOR THE 2021-22 SCHOOL YEAR BASED ON SCHOOL OPENING GUIDELINES PROVIDED BY THE LOUISIANA DEPARTMENT OF EDUCATION.

KEY REMINDER: MOTON TEACHERS, STAFF, STUDENTS, AND PARENTS SHOULD IMMEDIATELY REPORT ALL KNOWN AND SUSPECTED CASES OF COVID-19 TO MOTON’S PRINCIPAL, ASSISTANT PRINCIPAL OR SCHOOL NURSE. MOTON OFFICIALS ARE TO IMMEDIATELY EMAIL THAT INFORMATION TO NOLA-PUBLIC SCHOOLS AND THE LOUISIANA DEPARTMENT OF HEALTH.

Maximum Classroom Capacity	No maximum classroom size. The maximum group size that may convene indoors in a single room should be determined by physical distancing requirements and student grouping method.
Maximum School Bus Capacity	100% capacity with all passengers wearing a face covering and sitting in assigned seats or with daily seating charts.
Student Classroom Grouping Options	Students may be grouped in classrooms in one of two ways: (1) In static groups with minimal social distancing requirements OR (2) In groups with changing composition, maintaining 3 feet of social distance from other students and 6 feet of social distance from adults.
Reporting Requirements	All NOLA-PS schools are required to report all known and suspected cases of COVID-19 to NOLA PS and the LDH School Portal (see pages 7-8). A process for providing information on the vaccination rate of students and staff will be established by the beginning of the school year.

Revised July 23, 2021

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L. STAY-AT-HOME REQUIREMENT AND CONTACT TRACING

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Advocates for Innovative Schools, Inc.

2021 - 2022

Moton School Leaders and Supervisors, working in partnership with the School Nurse, shall determine which students and employees may have been exposed to the coronavirus for “next steps” and precautions. **Note:** This critically important health and public safety information below (including the “hyperlinks”) is excerpted from CDC Covid-19 documents:

Co-workers and parents of students taught by the sick employee shall be informed of the possible exposure to COVID-19 in the workplace while maintaining confidentiality as required by the [Americans with Disabilities Act \(ADA\)](#)*external icon*.

Most workplaces should follow the [Public Health Recommendations for Community-Related Exposure](#) and instruct potentially exposed employees to stay home for 14 days, telework if possible, and self-monitor for [symptoms](#).

M. REVISED RESPONSE PLANS TO CASES OF COVID-19

- **TIMELINE: THE GUIDANCE IS EFFECTIVE JULY 30, 2021 AND WILL STAY IN EFFECT UNTIL FURTHER NOTICE.**
- **IMPACT:**
 - **QUARANTINE TIMELINES INCREASE FROM 10 DAYS TO 14 DAYS.**
 - **ALL THOSE WHO ARE DEFINED AS A CLOSE CONTACT ARE TO RECEIVE MOLECULAR COVID-19 TEST AFTER BEING IDENTIFIED AS CLOSE CONTACT AND AGAIN IN 5-7 DAYS, REGARDLESS OF VACCINATION STATUS.**
 - **UNVACCINATED INDIVIDUALS: IT IS NECESSARY TO UNDERSTAND IF AND WHEN A CLOSE CONTACT BECOMES A POSITIVE CASE.**
 - **VACCINATED INDIVIDUALS: THIS IS NECESSARY FOR A VACCINATED PERSON THAT IS A CLOSE CONTACT TO REMAIN IN SCHOOL. IF THE VACCINATED PERSON IS NOT ABLE TO GET TESTED IN THE**

N. REDUCED USE OF ASSEMBLY SPACES

REDUCTION IN THE USE OF ASSEMBLY SPACES LIMITS THE NUMBER OF INDIVIDUALS THAT ARE TOGETHER IN A SINGLE VENTILATED SPACE FOR AN

EXTENDED DURATION OF TIME, ESPECIALLY DURING HIGHER RISK ACTIVITIES THAT REQUIRE THE REMOVAL OF MASK, LIKE DINING. THIS ACTION IS SUPPORTED BY THE RELEASE OF INFORMATION THAT SUGGESTS THAT TRANSMISSION RATE OF COVID-19 IS HIGHER THAN PREVIOUSLY UNDERSTOOD. LIMITING LARGE GATHERING FOR PROLONGED PERIODS OF TIME IS A PROVEN PUBLIC HEALTH ACTION IN OUR FIGHT AGAINST COVID-19.

- **TIMELINE: THE GUIDANCE IS EFFECTIVE JULY 31, 2021 AND WILL STAY IN EFFECT UNTIL FURTHER NOTICE.**
- **IMPACT:**
 - **NO USE OF CAFETERIAS FOR SCHOOL MEALS. FOR THOSE IN NON-STATIC GROUPS 3-6 FEET OF SOCIAL DISTANCING IS NEEDED WHILE EATING.**
 - **NO USE OF INDOOR ASSEMBLY SPACES OTHER THAN TO SUPPORT CLASSROOM-BASED LEARNING.**
 - **SPECTATOR LIMITS FOR EVENTS ARE UNDER EVALUATION AND WILL BE BELOW CURRENT RESTRICTIONS.**

O. CONDUCTING GROUP GATHERINGS

ACCORDING TO THE CDC, A GATHERING REFERS TO A PLANNED OR SPONTANEOUS EVENT, INDOORS OR OUTDOORS, WITH A SMALL NUMBER OF PEOPLE PARTICIPATING OR A LARGE NUMBER OF PEOPLE IN ATTENDANCE SUCH AS A COMMUNITY EVENT OR GATHERING OR SPORTING EVENT. NOTE: AS OF THIS PUBLICATION, THERE IS NO MAXIMUM NUMBER OF STUDENTS DESIGNATED TO EACH CLASSROOM FOR THE 2021-22 SCHOOL YEAR. GROUP SIZE SHALL BE DETERMINED BY SPACE AVAILABLE FOR SOCIAL DISTANCING REQUIREMENTS AND STUDENT GROUPING USED.

Maximum Classroom Capacity	There is no maximum number of students designated to each classroom. Group size shall be determined by space available for social distancing requirements and the student grouping used (see page 3). All are required to wear a face mask while in a School Facility.
Indoor Assembly Spaces	Use of indoor shared spaces, such as cafeterias and gymnasiums, should be determined by social distancing requirements. For events, spectator capacity limits are provided by the City of New Orleans. Refer here for current updates. All are required to wear a face mask while in a School Facility.
Outdoor Standards	Standards are determined by student grouping methods (static OR changing composition). If groups convene outdoors, each group should remain separated.

P. ROUTINE CLEANING AND DISINFECTING

It is a policy of Advocates of Innovative Schools, Inc. that employees responsible for cleaning and disinfecting classrooms, offices, the library, the cafeteria and other school facilities, follow the CDC [cleaning and disinfection recommendations](#) for facilities with suspected or confirmed coronavirus disease (Covid-19).

It is required that all employees who clean and disinfect Moton Charter school always wear, face shields, gloves, and gowns appropriate for the chemicals being used when you are cleaning and disinfecting. For each product you use, consult, and follow the manufacturer's instructions for use.

The following cleaning, sanitizing and safety measures recommended by the CDC are required at Robert Russa Moton Charter School are effective immediately:

- 1) Employees will routinely clean all frequently touched surfaces in the school, such as workstations, keyboards, telephones, handrails, and doorknobs.

If surfaces are dirty, they will be cleaned using a detergent or soap and water before you disinfect them.

For disinfection, most common, EPA-registered, household disinfectants should be effective. A list of [products that are EPA-approved for use against the virus that causes COVID-19](#)^{external}

[icon](#) is available on the EPA website. Follow the manufacturer's instructions for all cleaning and disinfection products (e.g., concentration, application method, and contact time).

- 2) Employees are discouraged from using each other's phones, desks, offices, or other work tools and equipment, when possible.
- 3) Disposable disinfecting wipes will be provided so that employees can wipe down commonly used surfaces (e.g., doorknobs, keyboards, remote controls, desks, other work tools and equipment) before each use.
- 4) Disinfectants will be stored and used in a responsible and appropriate manner according to the label.
- 5) Bleach or other cleaning and disinfection products will not be mixed together. This can cause fumes that could be very dangerous to breathe in.
- 6) Employees are required to always wear gloves appropriate for the chemicals being used when they are cleaning and disinfecting and that they may need additional PPE based on the setting and product.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

COVID-19 SICK LEAVE COMPENSATION POLICY – 2021-2022

Introduction

The Advocates for Innovative Schools, Inc. has adopted a Preliminary Health and Safety Policy for the 2021-22 School Year to help prevent and reduce the transmission of Covid-19 among students, employees, parents, families and the community-at-large. (Please review the policy on the school's website).

The Board of Directors now adopts this non-punitive COVID-19 SICK LEAVE COMPENSATION POLICY that permits employees to recover from Covid-19 and/or to stay at home to care for a sick family member or take care of their children due to school and childcare closures.

Additionally, School Leaders are required to develop a plan to continue ~~your~~ essential business functions in case the school experiences higher-than-usual absenteeism and to “cross-train” employees to perform essential functions when key employees are absent.

A. THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The Families First Coronavirus Response Act (FFCRA or Act) [requires certain employers external icon](#) to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. The temporary rule was operational on April 1, 2020 and was effective from April 2, 2020 through December 31, 2020.

On March 11, 2021, President Biden signed into law the American Rescue Plan Act (ARPA), which extends and expands several provisions of the Families First Coronavirus Response Act (FFCRA).

Emergency Paid Sick Leave and Emergency Paid Family Leave Extensions

Under the ARPA, employers are eligible for the tax credit if employers voluntarily provide employees up to 80 hours of Emergency Paid Sick Leave (EPSL) from April 1, 2021 through September 30, 2021. This includes employees who have already used their 80 hours under the FFCRA, essentially creating a refresh of EPSL for all employees.

The FFCRA has required a covered employer to provide a minimum amount of paid time off for EPSL for one of five pandemic-related reasons:

1. The employee is subject to a government quarantine or isolation order.

2. The employee is advised by a health care professional to self-quarantine.
3. The employee is experiencing COVID-19 symptoms and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to a government quarantine or isolation order, or who has been advised to self-quarantine by a health care professional.
5. The employee is caring for a son or daughter whose school or place of care has been closed or whose childcare provider is unavailable.

Moton employees who request EPSL are responsible for submitting a written Sick Leave Form to the Chief Executive Officer within 24 hours of their need for sick leave.

B. EMPLOYEE COMPENSATION FOR SICK LEAVE AT MOTON CHARTER SCHOOL

Generally, the Act provides that employees of covered employers are eligible for short-term compensation specified below. However, for any Sick Leave longer than 80 hours, the Advocates for Innovative Schools, Inc. reserves the right to require its employees to apply for any/all income replacement benefits or compensation under health insurance coverage provided, in part, by Robert Russa Moton Charter School or through the Disability Insurance available to enrolled employees.

Two weeks (up to 80 hours) of paid sick leave at the employee's regular rate of pay where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or

Two weeks (up to 80 hours) of paid sick leave at two-thirds the employee's regular rate of pay because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

C. COVID-19 TEST RESULTS ARE NOT REQUIRED, BUT ENCOURAGED

Under the ACT (FFCRA), “Employers should not require a COVID-19 test result or a healthcare provider’s note for employees who are sick to validate their illness, qualify for sick leave, or to return to work.

However, under the American’s with Disabilities Act,

[E]mployers are permitted to [require a doctor’s note from your employeesexternal icon](#) to verify that they are healthy and able to return to work. However, as a practical matter, be aware that healthcare provider offices and medical facilities may be extremely busy and not able to provide such documentation in a timely manner. Most people with COVID-19 have mild illness and can recover at home without medical care and can follow CDC recommendations to determine when to [discontinue home isolation and return to work](#).

Moton School Leaders and Supervisors, working in partnership with the School Nurse, shall monitor and ensure full compliance with “Return to Work” requests and approval as required by this sick leave and return to work policy.

D. PROTECTING “HIGHER RISK” EMPLOYEES

As recommended in The Families First Coronavirus Response Act (FFCRA), The Advocates for Innovative Schools, Inc. seeks to protect employees at higher risk for severe illness through supportive policies and practices. Additionally, “older adults and people of any age who have serious underlying medical conditions are at higher risk for severe illness from COVID-19.”

Therefore, this Board adopts the following recommendations stated in the ACT:

Support and encourage options to telework, if available.

Consider offering vulnerable workers duties that minimize their contact with customers and other employees.

Offer flexible options such as telework to employees. This will eliminate the need for employees living in higher transmission areas to travel to workplaces in lower transmission areas and vice versa.

E. REFERRALS TO COMMUNITY RESOURCES

Consistent with the above federal law, the Advocates for Innovative Schools, Inc. seeks to ensure that its sick leave and compensation policy is consistent with public health recommendations and with existing local, state, and federal workplace laws. According to the CDC,

“Pandemics may be stressful and some employees may need additional social, behavioral, and other services, for example, to help them [manage stress and cope](#). Employees may be referred to community resources as needed.”

ADVOCATES FOR INOVATIVE SCHOOLS, INC.
D/B/A Robert Russa Moton Charter School
EMPLOYEE SIGN-IN POLICY AND PROCEDURE

The Board of Directors of Advocates for Innovative Schools, Inc. (A.I.S.) is fully committed to fair and competitive salaries and benefits consistent with all federal, state, and local wage and hour laws. Federal and state laws require that Robert Russa Moton Charter School keep an accurate record of time worked to calculate pay and benefits.

Therefore, all employees should report on time, ready to start work at the beginning of their day, and to work the full allotted time they are assigned each day. The presence of each employee is of critical importance to the successful operation of the school. Employees are not allowed to perform work at home or away from the school, unless specifically authorized for each occurrence by the Principal and/or Chief Executive Officer.

All employees are responsible for recording the actual time they have worked. Employees, both exempt and non-exempt must accurately record the time they begin and end the workday. Time worked is solely the time spent on the job performing assigned duties and should not include any time that is spent not working, any time off that is taken during the workday, or any time working after hours. The Principal and/or Chief Executive Officer, where allowed, must approve overtime.

AIS requires all employees to complete time records including electronic timecards. Otherwise, Time Sheets completed by hand are due at the end of every week and must be approved and signed by the employee's supervisor. If an employee is present at work but fails to sign in and out or fails to complete a time sheet at the end of a week undocumented time will be deducted from their pay (vacation/sick/annual balance, if applicable). However, if an employee suspects that an error in pay has been made, the employee must immediately bring the issue to the attention of his or her supervisor and the school's Chief Financial Officer for a prompt investigation and any necessary correction can be made. The employee's supervisor and one additional school leader or executive must approve any change in his or her timecard or sign-in sheet. However, no employee shall be paid for work performed until the time they have worked is correctly documented and approved by appropriate school officials.

Altering, falsifying, tampering with time records or recording time on another employee's time record may result in disciplinary action, up to and including termination and/or referral to appropriate law enforcement officials.

ROBERT RUSSA MOTON CHARTER SCHOOL
Title 1- PARENT & FAMILY ENGAGEMENT POLICY (2021-22 SY)

The Robert Russa Moton Charter School (Advocates for Innovative Schools Board of Directors) recognizes that parent and family engagement is the key to academic achievement. The term "parent" refers to any caregiver who assumes responsibility for nurturing and caring for children, including parents, grandparents, aunts, uncles, foster parents, step-parents, etc.

Research indicates when parents and other key family members are involved in their children's education; the attitudes, behaviors and achievement of students are positively enhanced.

PART 1. GENERAL EXPECTATIONS AND OBJECTIVES

The ROBERT RUSSA MOTON CHARTER SCHOOL ____ ~~agrees~~ to implement the following statutory requirements:

- A. Robert Moton Charter will involve parents and family members in jointly developing the local educational agency's Title I, Part A plan under section 1112, and the development of school support and improvement plans under section 1111(d). The school improvement plan will be provided to all families at the conclusion of every school year. Families will be given the opportunity to provide feedback on our school improvement plan survey through outreach efforts from our parent liaison.
- B. Moton Charter will Provide the coordination, technical assistance, and other support necessary by providing login information for their children on all online platforms. Resources and materials to support home learning are also given to students to bring home to their parents for all students who are Tier III or need intensive intervention, school based academic interventionists to provide complete "wrap around" services that include but not limited to: in class small group support, intervention through pull out services in person and virtually as well as letters home to parents to ensure they understand what their children's area of deficiency are. Parents are also given resources that they can use to support their children at home.
- C. Moton School will coordinate and integrate parent and family engagement strategies to the extent feasible and appropriate, with other relevant Federal, State, and local laws and programs; Parent Focus groups will be formed with the sole purpose of evaluating our family engagement policy as it pertains to improving the academic quality of our school. Additionally, the strategies and aforementioned groups will be offered virtually as well.
- D. Moton Charter will conduct meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all schools served under this part, including feedback provided from the families that participate in the focus group. The leadership team will make strategic decisions around curriculum, personalized learning programs, extended day tutoring programs as well as our intervention program.

- o We will ensure that all barriers to greater participation by parents/families in activities with particular attention to parents who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background with multiple means of communication that are enacted on behalf of Moton Chaffer School. Hard copies of parental involvement materials are provided on our website.
- o Moton Charter will address the needs of parents and family members and assist with the learning of their children, including engaging with school personnel and teachers; in addition to listing all of curriculum and assessments tools online. Parent meetings will be conducted virtually and in person to inform parents on how their children will be assessed both formative and summative. Additionally, Parents have been given access to all school administrators and teachers via email in case they have specific questions around curriculum and assessments.
- o Moton Charter has in place strategies and materials to support successful school and family interactions; by providing login information for their children on all online platforms. Resources and materials to support home learning are also given to students to bring home to their parents for all students who are Tier III or need intensive intervention, school based academic interventionists to provide complete "wrap around" services that include but not limited to: in class small group support, intervention through pull out services as well as letters home to parents to ensure they understand what their children's area of deficiency are. Parents are also given resources that they can use to support their children at home.

PART 11. PARENT INVOLVEMENT

Moton Charter will involve parents in the activities of the schools, The School is allowed various opportunities to plan and implement effective parental involvement activities such as parent orientation, parent focus groups, PTO meetings, and volunteer activities. These all provide opportunities for parents to share their thoughts and suggestions around things that will impact their children both socially and academically. The school's leadership then analyzes the them to make informed decisions with regard to school improvement planning which may include anecdotal notes, surveys, and other sources of data taken in these parental involvement activities and uses establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the LEA to adequately represent the needs of the population. This advisory board will help develop, revise, and review the parent and family engagement policy.

PART 11.1. ADOPTION

This LEA's Parental and Family Engagement Policy has been developed jointly with, and agreed on with, parents of children participating in Title I, Part A programs, as evidenced by

by Board Agenda
5/4/19 and will be in effect

This policy was adopted by the Robert Russa Moton Charter School on for the period of 1/1/19 to 12/31/2021. The LEA will distribute this policy to all children on or before [Previously Distributed]


(Signature of Authorized Official)
08-13-2021

The LEA will distribute this policy to all parents of participating Title I, Part

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
d/b/a Robert Russa Moton Charter School
TEACHERS RETIREMENT SYSTEM OF LA. (TRSL) POLICY

The Board of Directors of Advocates for Innovative Schools seeks to hire and maintain highly qualified employees who are dedicated to teaching, learning and child-development in a safe and exciting environment. Employees at Robert Russa Moton Charter School earn competitive salaries and fringe benefits, including participation in the Teachers' Retirement System of Louisiana (TRSL).

Advocates for Innovative Schools d/b/a Robert Russa Moton Charter School adopts this policy in compliance with Louisiana Revised Statute, Section 17:3997(A)(4). This law governs the school's reporting requirements with respect to the Teacher's Retirement System of Louisiana (TRSL). Specifically, regarding participation in TRSL, the above state law mandates the following:

(4) With regard to participation in the public retirement systems:

(a) The compensation that the teacher or school employee would have received if employed by the local public school system shall be used to determine employee and employer contribution levels of the respective retirement systems.

(b) Any compensation paid to a teacher or school employee which exceeds the salary that would have been received if employed by the local school system shall not be deemed as compensation solely for the purpose of the calculation of future retirement benefits.

. Accordingly, it is the policy of AIS Board of Directors that School Leaders annually compare the compensation paid to its employees to that of reasonably comparable positions within the New Orleans Public School System. The salary scales of the local school system are publicly available. To the extent the pay scales differ in a reasonably consistent manner, the Board of Directors will work with School Leaders to ensure that the levels of compensation reported to TRSL is consistent with applicable state law.

Further, the School's Chief Financial Officer, working with the Chief Executive Officer, shall be responsible for implementing this Policy. Implementation includes, but is not limited to the following:

- 1) Mandatory completion of the following mandatory forms ...

TRSL Enrollment Application/ Enrollment Notification (Form 2).

Return to Work of TRL Employee (Form 15ELEC) ; and

*TRSL Forfeiture of Benefits --- Attestation of Understanding
(Form 2FRB) ;*

- 2) The above forms are to be completed by every full-time and part-time employee, contractor, consultant hired by the school or a third-party acting on behalf of the school (Kelly Services, etc.); and
- 3) School Leaders should receive in-service training concerning TRSL and schedule periodic meetings or TRSL training sessions with school employees.

An "Addendum" of TRSL forms and applicable state laws are attached as a part of this Policy.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
POLICY ON FRAUD, THEFT AND MISAPPROPRIATION OF FUNDS

The Advocates for Innovative Schools, Inc. has adopted this policy for the following purposes: a) to prevent and detect fraud, theft or misappropriation; b) to assign responsibility for implementing appropriate reporting mechanisms to be used for notification of known or suspected fraud, theft or misappropriation; and c) to establish consequences for such wrongful conduct. This policy applies to all Robert Russa Moton employees and everyone associated with Robert Russa Moton Charter School or Advocates for Innovative Schools, Inc.

Scope of Policy

Robert Russa Moton Charter School employees and Board Members must comply with Board policies and procedures, applicable state and federal law, and NOLA Public School charter agreement. Furthermore, a school employee cannot be compelled by a supervisor or a school official to violate a law, Board policy, or NOLA Public School mandate. Additionally, as a publicly funded institution, Robert Russa Moton Charter School, as a public agency has a fiduciary responsibility to conserve, preserve, and efficiently use all school resources. This policy applies to any known or suspected fraud, theft or misappropriation involving employees, customers, vendors, contractors, consultants, or other parties associated with the school.

Definitions

Theft is the taking or removal of property or something of value from others without their permission.

Fraud is the intentional, false representation or concealment of a material fact or something important for the purpose of inducing or influencing another person to act against that person's self-interest or in the best interest of others.

Misappropriation of funds means the intentional, illegal use of the funds of another person for one's own use or other unauthorized purpose.

Prevention and Detection of Fraud, Theft and Misappropriation

Robert Russa Moton Charter School employees shall not perpetrate, engage in, or otherwise facilitate the act of committing fraud, theft, or misappropriation.

The Chief Executive Officer, Chief Financial Officer and Business Manager ---in association with the Finance Committee and Board Attorney, are responsible for establishing the controls to prevent and detect fraud, theft, and misappropriation. These school officials are responsible for knowing the types of improprieties that might occur within their areas of responsibility and for identifying and assessing any irregularities.

Reporting Known or Suspected Fraud, Theft or Misappropriation

Employees are responsible for immediately reporting known or suspected incidents of fraud, including theft and misappropriation of school funds or assets to their supervisor, principal, CEO, CFO or Business Manager. Any employee who has knowledge of fraud or theft of University assets by any person or organization, including another employee, and does not report it to school officials may be subject to disciplinary action, up to and including termination of employment.

Any employee who reports suspected fraud, theft or misappropriation of funds is protected as a “Whistleblower” under the Board of Director’s Fiscal Accounting and Internal Controls Policies and Procedures which states, in pertinent part:

No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the School prior to seeking resolution outside the School.

Board members, consultants, vendors, etc. are also required to report known or suspected incidents of fraud, theft of misappropriation of school funds or assets to the full Board and Board Attorney and generally to the CEO, CFO, and Business Manager.

Investigation of Reports of Known or Suspected Fraud, Theft and Misappropriation

The Board Attorney shall investigate allegations of fraud, theft, and misappropriation in association with the Standing Committees on Finance and Governance in accordance with Board policies and procedures.

The Chief Financial Officer shall be responsible for ascertaining the extent of loss, and for reviewing and evaluating control and/or process failures related to the loss.

Reports and investigations of allegations of fraud, theft and misappropriation ordinarily will be kept confidential to the reasonable extent possible under law and consistent with the need to conduct an adequate investigation and take corrective action.

Consequences:

If the Board of Directors conclude that an employee has engaged in fraud, theft or misappropriation of school funds or assets, appropriate disciplinary action will be pursued, up to and including termination of employment, in accordance with applicable personnel policies and Board operations.

The submission of a resignation by an employee or other offender accused or suspected of fraud, theft or misappropriation will not preclude later disciplinary action, including restitution and legal action.

ADVOCATES FOR INNOVATIVE SCHOOLS, INC. CREDIT CARD POLICY

The Advocates for Innovative Schools, Inc. has adopted this policy to ensure adequate controls and to minimize financial risks involving the use of credit cards by a limited number of employees approved by the Board of Directors. The approved Credit Card Holders for Robert Russa Moton Charter School are the School Principal and Chief Executive Officer. The corporate credit card is for official use only, subject to the following policies, procedures, and internal controls:

- Cardholders are responsible for ensuring that they adhere to this Board-approved Credit Card policy, thereby ensuring adequate controls are exercised to minimize the risk that Corporate Credit Cards are used for fraudulent or corrupt purposes.
- Cards will be limited to a maximum of Fifty Thousand Dollars (\$50,000).
- The Corporate Credit Card is to be used only for official school business, not personal expenses. Charging personal transactions to Corporate Cards is not acceptable under any circumstance. Cardholder transactions will be reviewed and reported on monthly by the Chief Financial Officer to ensure compliance with this policy.
- Cardholders may not use the school's Credit Card to obtain cash advances from banks, credit unions, nor automatic teller machines. This prohibition similarly extends to cash equivalents such as bank cheques, traveler's checks, and electronic cash transfers.
- All cardholders purchases must be preapproved using a Credit Card Purchase Request form submitted to the school's Business Manager for processing.
- The Business Manager pays all monthly bills in full. The charges are entered in QuickBooks and reconciled by the Business Manager. All bills and invoices are subsequently filed.
- The Chief Financial Officer shall verify all credit card charges with the monthly statements and meet with the School Principal and CEO if further clarification of the charge or funding source is needed. A record of all charges along with applicable allocation information for posting will be used to record the charges in the general ledger. A schedule of all charges with allocation information will be attached to the monthly credit card statement when submitted by the School Principal for approval and signing. Original documentation will be filed with the monthly credit card statement and schedule with allocation of charges.

- Unauthorized use of the credit card includes the following: Personal expenditures of any kind; Expenditures which have not been properly authorized, entertainment, gifts, or Other expenditures, which are prohibited by budgets, laws, and regulations, and the entities from which Robert Russa Moton Charter School receives funds.
- Infractions of the conditions of this Policy shall result in cancellation of the card and withdrawal of corporate credit card privileges.
- Breaching of this policy may also lead to disciplinary action against the employee concerned. In all cases of misuse, the Board of Directors reserve the right to recover any monies from the cardholder.

SUPPLEMENTAL POLICY ON LOSS, STOLEN OR DAMAGE TO SCHOOL PROPERTY, EQUIPMENT AND MATERIALS

On September 1, 2020, Advocates for Innovative Schools, Inc. adopted a general policy “Fraud, Theft and Misappropriation of Funds” to prevent and detect fraud, theft or misappropriation of funds, but the policy was silent as to “loss or damage” to school property, materials and equipment. As a supplement to the initial policy regarding theft, this policy on loss, stolen or damage to school property, equipment and materials supplements the original policy and applies to all Robert Russa Moton employees, parents, students, and everyone associated with Robert Russa Moton Charter School or Advocates for Innovative Schools, Inc.

Similar policy on “theft”

When school property, equipment or materials are stolen are reasonably indicated based on the facts, Advocates for Innovative Schools’ general policy of adopted a general policy and procedures on “Fraud, Theft and Misappropriation of Funds” shall apply and not this policy. Under that policy, the following disciplinary action applies:

“If the Board of Directors concludes that an employee has engaged in fraud, theft or misappropriation of school funds or assets, appropriate disciplinary action will be pursued, up to and including termination of employment, in accordance with applicable personnel policies and Board operations...The submission of a resignation by an employee or other offender accused or suspected of fraud, theft or misappropriation will not preclude later disciplinary action, including restitution and legal action.”

Scope of this Policy

Robert Russa Moton Charter School employees, parents, students, and contractors/vendors must comply with Board policies and procedures, applicable state and federal law, and NOLA Public School charter agreement. Additionally, as a publicly funded institution, Robert Russa Moton Charter School, has a fiduciary responsibility to conserve, protect and to be accountable for all property, equipment and materials including, but not limited to, computers, wi-fi connections, technological equipment cellphones, learning materials, etc. This policy governs loss, stolen or damage to school property, equipment, or instructional materials.

Responsibility of employees, parents, students and “assigned users”

The Robert Russa Moton Charter School employee issuing or assigning school property, equipment, or materials is responsible for completing a mandatory contractual agreement (parents/guardians) or inventory control document (employees). See attached documents.

Employees, parents, students, and “assigned users” are responsible for the custody, care and condition of school-issued property, equipment, and material ---including technological equipment and instructional materials.

Accountability

If an employee, parent/guardian, student or “assigned user” exercises reasonable care and is acting in good faith when school property, equipment or materials is damaged, the school may or may not demand payment for the damaged property, equipment or materials. However, the school reserves the right to terminate the privilege of using school equipment. However, if the school property, equipment, or materials are misplaced, stolen, or not returned, the school will demand that the “assigned user” (student/parent/guardian, employee) pay for the misplaced, stolen, or unreturned item(s). In rare circumstances, restitution may be reduced or waived as determined by the Advocates for Innovative Schools, Inc.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.
d/b/s Robert Russa Moton Charter School**

ADDENDUM TO A.I.S. TRSL POLICY (Forms & State Law)

A. TRSL Enrollment Application/Enrollment Notification

Note especially Section 2. [The Applicant's] Previous Employment and whether or not the Applicant has ever contributed to a Louisiana public retirement system.



Enrollment Application/Enrollment Notification (Form 2)

00-2

rev. 02/21

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779

If unable to enroll online, please print in ink or type all entries except signatures. For assistance on TRSL eligibility requirements, please refer to Index 2.0 of the Employer Procedures Manual.

Section 1 — Member information (to be completed by applicant)

Name: Last, first, MI, suffix (Jr., III, etc.)		Social Security number (Attach copy of card)
Street address / PO box	City, state, zip	Date of birth (mm/dd/yyyy)
Daytime telephone (include area code)	Alternate telephone (include area code)	Primary email address
Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No If not, what type of visa do you possess?		Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female

Section 2 — Previous employment (to be completed by applicant)

Have you ever contributed to a Louisiana public retirement system?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Name of system
Did you withdraw your contributions when you left previous employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Please indicate the position(s) you previously held:

Position	Years employed	Employer
<input type="checkbox"/> Teacher, professor, instructor	From to	
<input type="checkbox"/> Custodian, school bus driver	From to	
<input type="checkbox"/> School food service worker	From to	

If you withdrew retirement contributions before 1978, provide TRSL membership number if known:

If you contributed to another Louisiana public retirement system and you are interested in combining all of your service into TRSL, please complete Form 8 to establish a reciprocal recognition agreement or Form 8A for an actuarial transfer of service credit. These forms are available on our website at www.TRSL.org.

Applicant's signature (DO NOT PRINT OR TYPE)

Date signed (mm/dd/yyyy)

Section 3 — Employer information (to be completed by employer)

Name of employer	TRSL agency number (####)
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Note: Please contact Finance for complete form

**B. TRSL Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1
RTW 2020 Group (Form 15ELEC)**

Effective August 1, 2020, retirees of the Teachers Retirement System of Louisiana (TRSL) who return to work in a position eligible for TRSL membership are subject to one of the following laws governing their return to work.

1. **2010 RTW LAW:** For retirees who retired on or before June 30, 2010 or who returned to work before July 1, 2020. These retirees are subject to La. R.S. 11:710, enacted in 2010.
2. **2020 RTW LAW:** For retirees who return to work for the first time on or after July 1, 2020 or retirees who have been made an irrevocable election to be subject to the 2020 RTW Law. These retirees are subject to La. R.S. 11:710.1, enacted in 2020.



**Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1
RTW 2020 Group (Form 15ELEC)**

07-15ELEC
rev. 12/20

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779

Effective August 1, 2020, retirees of the Teachers' Retirement System of Louisiana (TRSL) who return to work in a position eligible for TRSL membership are subject to one of the following two laws governing their return to work.

1. **2010 RTW LAW:** For retirees who retired on or before June 30, 2010 **or** who returned to work before July 1, 2020. These retirees are subject to La. R.S. 11:710, enacted in 2010.
2. **2020 RTW LAW:** For retirees who returned to work **for the first time** on or after July 1, 2020 **or** retirees who have made an **irrevocable election** to be subject to the 2020 RTW Law. These retirees are subject to La. R.S. 11:710.1, enacted in 2020.

HOW TO COMPLETE THIS FORM: Print in ink or type all entries except signature. Please read this form carefully before signing. Employers should maintain this form in their records **and** MAIL or FAX a copy to TRSL.

Retirees subject to 2010 RTW LAW:

- If you are making an **irrevocable election** to be subject to the 2020 RTW Law: Complete Sections 2 through 5. **Complete this form ONLY if you are making an irrevocable election to be subject to the 2020 RTW Law.**

Retirees subject to 2020 RTW LAW:

- If you are subject to the 2020 RTW Law by virtue of when you return to work: Complete Sections 2, 4, and 5 upon re-employment to select one of the RTW options available under the 2020 RTW Law.
- If you are subject to the 2020 RTW Law by making an **irrevocable election**: Complete Sections 2 through 5.

Section 1 - Employment information (to be completed by employer)

Agency name	Agency ID
Position title of RTW employee	Rehire date (mm/dd/yyyy)
Employment status: <input type="checkbox"/> Full time <input type="checkbox"/> Part time	Is retiree directly employed? <input type="checkbox"/> Yes <input type="checkbox"/> No

- If "Yes," retiree should complete all sections below based on the elections being made.
- If "No," retiree should be enrolled under **710.1-CONTRACT-SUSP** in EMIS and should complete Section 2 and sign Section 5 of this form acknowledging that (1) retirees employed by contract or corporate contract are not eligible to select a RTW option below, and (2) that their benefit will be suspended for the duration of this employment. (See reverse side for additional information.)

Section 2 - Retiree information

Note: Please contact Finance Officer for complete form

C. TRSL Forfeiture of Benefits --- Attestation of Understanding
(Form 2FRB)

All individuals employed on or after January 1, 2013, are required to read and sign this attestation form. This form will be permanently maintained in the employee's personal record with their employer.

La. R.S. 11;293 provides for the forfeiture of retirement benefits by a public employee or elected official (hired or beginning service on or after January 1, 2013) convicted of a "public corruption crime." This law defines "public corruption crime" as a state or federal felony committed on or after January 1, 2013, in which the sentencing judge finds that the public servant acted willfully and in the course and scope of his capacity and that any of the following apply:

1. The public servant realized or attempted to realize a financial gain for himself or for a third party.
2. The public servant committed any criminal sexual act with or upon the person of a minor, and there was a direct association between the public servant and the minor related to the public servant's employment.



Forfeiture of Benefits — Attestation of Understanding (Form 2FRB)

00-2FRB
rev. 02/21

All individuals employed on or after January 1, 2013, are required to read and sign this attestation form. This form will be permanently maintained in the employee's personnel record with their employer.

La. R.S. 11:293 provides for the forfeiture of retirement benefits by a public employee or elected official (hired or beginning service on or after January 1, 2013) convicted of a "public corruption crime." This law defines "public corruption crime" as a state or federal felony committed on or after January 1, 2013, in which the sentencing judge finds that the public servant acted willfully and in the course and scope of his official capacity and that any of the following apply:

1. The public servant realized or attempted to realize a financial gain for himself or for a third party.
2. The public servant committed any criminal sexual act with or upon the person of a minor, and there was a direct association between the public servant and the minor related to the public servant's employment.

The complete statutory text of La. R.S. 11:293, setting forth the provisions of law governing forfeiture of benefits, is contained in Section 3 of this form. You are required to read its contents.

Section 1 — Member Information

Name: Last, first, MI, suffix (Jr, III, etc.)

Social Security number (###-##-####)

Section 2 — Attestation (see full statute in Section 3)

I, _____, have read this form, *Forfeiture of Retirement Benefits – Attestation of Understanding*, including the full statute contained in Section 3, and understand its contents.

Applicant's signature (DO NOT PRINT OR TYPE)

Date signed (mm/dd/yyyy)

**** Full statute on reverse ****

Note: Please contact Finance Office for complete form.

CHAPTER 2. TEACHERS' RETIREMENT SYSTEM OF LOUISIANA PART I. GENERAL PROVISIONS

TRSL 2010 Return to Work Law: For retirees who retired on or before June 30, 2010 or who returned to work before July 1, 2020. These retirees are subject to La. R.S. 11:710, enacted in 2010.

La. R. S. 11 §710. Employment of retirees on or before June 30, 2020

A. As used in this Section, the following words and phrases shall have the following meanings, unless a different meaning is clearly required by the context:

- (1) "Adjunct professor" means any part-time faculty, including any instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of postsecondary education. Instruction may be provided in person or through an approved medium such as television, radio, computer, Internet, multimedia telephone, or correspondence and may be delivered inside or outside the classroom or in other teacher-student settings.
- (2) "Classroom teacher" means any employee, whose position of employment requires a valid Louisiana teaching certificate and who is assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept or is assigned to proctor admission, evaluation, or assessment testing; however, such proctoring shall not be considered a subject area for the purposes of Paragraph (3) of this Subsection. Such classroom situations may include teaching in school classrooms or in other settings such as homes or hospitals or other learning situations including cocurricular activities. Instruction may be provided in person or through an approved medium such as television, radio, computer, internet, multimedia telephone, or correspondence and may be delivered inside or outside the classroom or in other teacher-student settings.
- (3) "Critical shortage" means any situation in which the employer has advertised and posted notice of positions to be filled and has received fewer than three certified applicants as provided in Subsection F of this Section.
- (4) "Reemployment-eligible critical shortage position" or "critical shortage position" means any of the following:
 - (a) A position for a full-time or part-time classroom teacher who teaches any student in prekindergarten through twelfth grade in a school where a critical shortage exists.

(b) A position for a full-time certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor, school psychologist, interpreter, educational transliterator, or educator of the deaf or hard of hearing whose position of employment requires a valid Louisiana ancillary certificate approved and issued by the state Department of Education in a school district where a critical shortage exists.

(5) "Reemployment-eligible position" means any of the following:

- (a) A position for a substitute classroom teacher who teaches any student in prekindergarten through twelfth grade.
- (b) A position assigned to the professional activities of instructing adults through an adult education or literacy program administered through a public institution of elementary or secondary education, provided the retiree has a valid Louisiana teaching certificate.
- (c) A position for an adjunct professor.
- (d) A position for a school nurse.
- (e) A position for a presenter of professional development training.
- (f) A position for a tutor for any student in pre-kindergarten through twelfth grade.
- (g) A position for a classroom teacher employed in a temporary capacity to proctor tests.

(6) "Reemployment-eligible retiree" means any of the following:

- (a) A member who was retired on or before June 30, 2010.
- (b) A retiree who holds an advanced degree in speech therapy, speech pathology, or audiology.

(7) "Retired teacher" means any of the following:

- (a) A person reemployed in a reemployment-eligible position as defined in Paragraph (4) or (5) of this Subsection.
- (b) A reemployment-eligible retiree as defined in Paragraph (6) of this Subsection.
- (8) "School nurse" means the position provided for in R.S. 17:28.
- (9) "Substitute classroom teacher" means any classroom teacher employed in a temporary capacity to fill the position of another classroom teacher who is unavailable to teach for any reason.

B.(1)(a) Any retired teacher who returns to active service covered by the provisions of this Chapter within the twelve-month period immediately following the effective date of such retirement shall have his retirement benefits suspended for the duration of such active service or the lapse of twelve months from the effective date of his retirement, whichever occurs first, even if such service is based on employment by contract or corporate contract.

(b) The earnings of any retiree returning to active service in a reemployment-eligible position shall not exceed twenty-five percent of his benefit during any fiscal year. If actual earnings exceed this amount in any fiscal year, the benefits payable to the retiree shall be reduced by the amount more than twenty-five percent of his benefit.

(c) If any retiree returns to active service in a position defined in more than one Subparagraph of Paragraph (A)(5) of this Section providing for earnings limitations, the most restrictive earnings limitation shall apply to the total earnings of the retiree for all such positions in a fiscal year.

(d) If the reemployment of a retired teacher is based on an agreement between the retired teacher and his employer where such agreement was perfected prior to the retiree's effective date of retirement and where the agreement allows for the retiree to become reemployed within twelve months immediately following the effective date of his retirement, the retiree shall not be eligible to receive retirement benefits for the twelve-month period immediately following the effective date of such reemployment, regardless of whether such agreement is express or implied. The provisions of this Subparagraph shall be applied prospectively beginning on July 1, 2001.

(2) No person who retires based on a disability shall be authorized to return to service pursuant to the provisions of this Section. Disability retirees shall be covered by the provisions of this Chapter applicable to disability retirees.

(3) Except as provided in Paragraph (A)(6) of this Section, any person whose retirement benefit is calculated using an accrual rate less than two and one-half percent or whose benefit was actuarially reduced pursuant to R.S. 11:768(B)(2) or 761(A)(3)(b) or (4)(b) shall not be authorized to return to service pursuant to the provisions of this Section, unless the person has been retired for at least thirty-six months.

C.(1) During the period of his return to active service, the retired teacher and his employer shall make contributions to the retirement system as provided by this Chapter, but the retiree shall receive no additional service credit and shall not accrue any additional retirement benefits in the retirement system. Upon termination of active service, the retired teacher shall, upon application, be refunded the employee contributions paid since reemployment. The refund shall be without interest. The retirement system shall retain the employer contributions.

(2) Any retired member not considered a retired teacher as defined in Paragraph (A)(7) of this Section who returns to active service with an employer covered by the provisions of this Chapter shall have his benefit suspended for the duration of his period of reemployment even if such reemployment is based on employment by contract or corporate contract. The retiree and his employer shall not make contributions to the system during such time, and he shall receive no additional service credit and shall not accrue any additional retirement benefits.

D. When any retiree returns to active service with an employer covered by the provisions of this Chapter, the employing agency shall, within thirty days thereafter, notify the board of trustees in writing of such employment, the date on which employment commenced, and a determination by the employer as to whether such person is a "retired teacher" pursuant to Paragraph (A)(7) of this Section. Upon termination, the agency shall provide the same notice. In addition, the employing agency shall also report to the retirement system within forty-five days after June

thirtieth of each year, the names of all persons being paid by the employing agency and all persons having received a benefit pursuant to the provisions of this Section, along with such individuals' social security numbers, their positions, their designations as part-time or full-time, and the amount of their earnings during the previous fiscal year ending on June thirtieth of the reporting year. Additionally, the employing agency shall transmit a monthly contributions report pursuant to R.S. 11:888(A). Such monthly reports shall be transmitted within thirty days of the last day of each month and shall include the salary paid to everyone identified as a "retired teacher" pursuant to Paragraph (A)(7) of this Section. Should failure to give notice of return to active service or failure to report any other information required by this Section result in any payment being made in violation of this Section, the employing agency shall be liable to the system for the repayment of such amounts.

E.(1) The salary of any retired teacher who is reemployed pursuant to the provisions of this Section shall be based on the salary schedule which accounts for all prior years of teaching service and pertinent experience.

(2) The status of any retired teacher who is reemployed pursuant to the provisions of this Section shall be the same as a full-time active employee and shall be governed by the applicable rules, procedures, policies, and statutes that apply to all such full-time active employees.

F.(1) A retiree who is employed in a critical shortage position shall not receive a benefit during the period of his reemployment as provided in this Section unless and until the Board of Elementary and Secondary Education and the board of trustees of this system have received certification that a critical shortage exists. Prior to making such certification for any full-time critical shortage position, the employer shall cause to be advertised in the official journal of the employer's governing authority, on two separate occasions, notice that a shortage of certified teachers exists and the positions sought to be filled. Additionally, the employer shall cause notice to be posted at the career development office, or similar such entity, of every post-secondary institution within a one hundred twenty-mile radius of the employer's governing authority. If a certified applicant who is not a retiree applies for an advertised position, such person shall be hired before any certified retiree is employed, unless fewer than three applicants have applied for the position each of whom is certified in the critical shortage area being filled.

(2) On an annual basis, the superintendent and personnel director of the school employing a retiree who returns to active service in a position defined in Subparagraph (A)(4)(a) of this Section shall certify a critical shortage area to the Board of Elementary and Secondary Education and the board of trustees of this system.

(3) On an annual basis, the employing school board for a retiree who returns to active service in a position defined in Subparagraph (A)(4)(b) of this Section shall certify to the Board of Elementary and Secondary Education and the board of trustees of this system that a critical shortage exists for the position in the school district.

G. Notwithstanding any other provision of law to the contrary, the provisions of this Section shall be applicable only to a retiree who returns to active service with an employer covered by the provisions of this Chapter on or before June 30, 2020, and any retiree covered under Subparagraph (A)(6)(a) of this Section.

Acts 2001, No. 1173, §1, eff. July 1, 2001; Acts 2003, No. 605, §1, eff. June 27, 2003; Acts 2010, No. 921, §1, eff. July 1, 2010; Acts 2011, No. 347, §1, eff. July 1, 2011; Acts 2012, No. 228, §1, eff. July 1, 2012; Acts 2012, No. 297, §§1, 2, eff. July 1, 2012; Acts 2015, No. 149, §1, eff. June 30, 2015; Acts 2017, No. 15, §1, eff. July 1, 2017; Acts 2017, No. 120, §1, eff. July 1, 2017; Acts 2018, No. 492, §1, eff. July 1, 2018; Acts 2018, No. 613, §1, eff. July 1, 2018; Acts 2020, No. 337, §1.

CHAPTER 2. TEACHERS' RETIREMENT SYSTEM OF LOUISIANA PART I. GENERAL PROVISIONS

TRSL 2020 Return to Work Law: For retirees who return to work for the first time on or after July 1, 2020 or retirees who have been made an irrevocable election to be subject to the 2020 RTW Law. These retirees are subject to La. R.S. 11:710.1, enacted in 2020.

La. R. S. 11 §710.1. Employment of retirees on or after July 1, 2020

A. Except as otherwise provided in this Section, any retiree who returns to active service with an employer covered by the provisions of this Chapter on or after July 1, 2020, shall for that period of employment choose one of the following irrevocable options, which shall be made in writing and filed with the appropriate officer of the employer:

(1) Option 1. (a) Any retiree may be employed in any position covered by this system during any fiscal year, provided that his earnings in such employment do not exceed twenty-five percent of his final average compensation during any fiscal year. If actual earnings exceed this amount in any fiscal year, the benefits payable to the retiree shall be reduced by the amount more than twenty-five percent of his final average compensation.

(b) During the period of his return to active service, the retiree and his employer shall make contributions to the retirement system as otherwise provided by law, but the retiree shall receive no additional service credit and shall not accrue any additional retirement benefits in the retirement system. Upon termination of active service, the retiree shall, upon application, be refunded the employee contributions paid since reemployment. The refund shall be without interest. The retirement system shall retain the employer contributions.

(c) Any retiree employed in a full-time position exercising Option 1 as provided in this Paragraph may prospectively exercise Option 2 any time prior to or after reaching twenty-five percent of his final average compensation. In such case, all employee contributions made in accordance with this Paragraph prior to the exercise of Option 2 shall be refunded at that time. If a retiree has earned more than twenty-five percent of his final average compensation prior to an election made pursuant to this Subparagraph, the employee contributions eligible for refund or the benefits payable to the retiree shall be reduced by said amount.

(2) Option 2. Any retiree employed in a full-time position covered by this system may request immediate suspension of his benefit, which may include all Deferred Retirement Option Plan and Initial Lump Sum Benefit distributions, and become a member of this system, effective on the first day of reemployment or on

the first day a retiree notifies the system of his election to suspend his benefits after using Option 1. Upon such regaining of membership, the retiree and his employer shall make contributions to the retirement system as otherwise provided by law. Upon subsequent retirement, his suspended retirement allowance shall be restored to full force and effect effective as of the date a properly executed application for subsequent retirement is received by the board of trustees of this system or the date after the member terminates from service, whichever is later. The retiree shall be eligible for a supplemental benefit under this option using the same computation formula used at the retiree's original retirement. If the retiree has been reemployed and contributed for less than thirty-six months, his original final average compensation shall be used in the calculation of his supplemental benefit. If the retiree has been reemployed and contributed for at least thirty-six months, the final average compensation used to calculate the supplemental benefit shall be the greater of his original final average compensation or his final average compensation since reemployment. In no event shall the member receive duplicate credit for unused sick and annual leave that had been included in the computation of his original retirement allowance. Any supplemental benefit shall be based on reemployment service credit only and shall not include any other specific amount which may otherwise be provided in the regular retirement benefit computation formula, including sick and annual leave. No supplemental benefit shall be payable until ninety days after the date of termination of reemployment as certified by the employer. In the event of the member's death prior to subsequent retirement, payment of benefits to the designated beneficiary or survivor shall be in accordance with the option selected by the member at the time of his original retirement in accordance with R.S. 11:783(A)(2) and in accordance with any benefit payable in accordance with R.S. 11:762(C) and (I). No change in the option originally selected by the member in accordance with R.S. 11:783(A)(2) shall be permitted. In no event shall the supplemental benefit exceed an amount which, when combined with the original benefit, equals one hundred percent of the greater of the average compensation figure used to compute the supplemental benefit or the average compensation figure used to compute the original benefit. Under no circumstances shall any person who has regained membership pursuant to the provisions of this Paragraph be allowed to purchase service credit for any period employed in public service during which he continued to draw his retirement allowance. Upon regaining membership pursuant to this Paragraph and subsequent retirement, if a retiree has any subsequent employment that is not full-time employment, he shall be permitted to select Option 1 for such reemployment as well as full-time employment thereafter.

B. Any retiree who continues to be covered by R.S. 11:710 may elect to be covered by the provisions of this Section. Any retiree who makes an election to be covered by this Section shall no longer be covered by the provisions of R.S. 11:710.

C.(1) Any retiree who returns to active service covered by the provisions of this Chapter within the twelve-month period immediately following the effective date of such retirement shall have his retirement benefits suspended for the duration

of such active service or the lapse of twelve months from the effective date of his retirement, whichever occurs first, even if such service is based on employment by contract or corporate contract.

(2) No person who retires based on a disability shall be authorized to return to service pursuant to the provisions of this Section. Disability retirees shall be covered by the provisions of law applicable to disability retirees.

(3) Any retiree who returns to active service with an employer covered by the provisions of this Chapter shall have his benefit suspended for the duration of his period of reemployment if such reemployment is based on a contract or corporate contract. The retiree and his employer shall not make contributions to the system during such time, and he shall receive no additional service credit and shall not accrue any additional retirement benefits.

D.(1) When any retiree covered by this Section returns to active service with an employer covered by the provisions of this Chapter, the employing agency shall, within thirty days thereafter, notify the board of trustees in writing of such employment and the date on which employment commenced. Upon termination, the agency shall provide the same notice. In addition, the employing agency shall also report to the retirement system within forty-five days after June thirtieth of each year, the names of all persons being paid by the employing agency and all persons having received a benefit, whether by contract or corporate contract, pursuant to the provisions of this Section, along with such individuals' social security numbers, their positions, their designations as part-time or full-time, and the amount of their earnings during the previous fiscal year ending on June thirtieth of the reporting year. Additionally, the employing agency shall transmit a monthly contributions report pursuant to R.S. 11:888(A). Such monthly reports shall be transmitted within thirty days of the last day of each month and shall include the salary paid to each individual retiree to whom this Section applies. Should failure to give notice of return to active service or failure to report any other information required by this Section result in any payment being made in violation of this Section, the employing agency shall be liable to the system for the repayment of such amounts.

(2) Should any employer covered by the system employ a retiree subject to this provision and fail to submit the report required by this Subsection, the retiree shall be considered as returning to active service under the provisions of Option 1 above.

E.(1) The salary of any retiree who is reemployed pursuant to the provisions of this Section shall be based on the salary schedule which accounts for all prior years of teaching service and pertinent experience.

(2) The status of any retiree who is reemployed pursuant to the provisions of this Section shall be the same as a full-time active employee and shall be governed by the applicable rules, procedures, policies, and statutes that apply to all such full-time active employees. Acts 2020, No. 337, §1.

CHAPTER 2. TEACHERS' RETIREMENT SYSTEM OF LOUISIANA PART I. GENERAL PROVISIONS

La. R.S. 11: 293 provides for the forfeiture of retirement benefits by a public employee or elected official (hired or beginning service on or after January 1, 2013) convicted of a "public corruption crime."

La. R. S. 11 §293. Forfeiture of retirement benefits; public corruption crimes

A. As used in this Section, the following words or phrases shall have the following meanings:

(1) "Conviction" or "convicted" means a criminal conviction, guilty plea, or plea of nolo contendere that is final, and all appellate review of the original trial court proceedings is exhausted. (2) "Public corruption crime" means a state or federal felony committed on or after January 1, 2013, in which the sentencing judge finds the public servant acted willfully and in the course and scope of his official capacity and the evidence establishes either of the following:

(a) The public servant realized or attempted to realize a financial profit or a financial gain for himself or for a third party.

(b) The public servant committed any criminal sexual act with or upon the person of a minor, and there was a direct association between the public servant and the minor related to the public servant's employment.

(3) "Public retirement system" means any state, statewide, or any local public retirement system, plan, or fund.

(4) "Public servant" means a public employee or an elected official as defined in R.S. 42:1102 who is a member, former member, deferred retirement option plan participant, or retiree under the provisions of any public retirement system and who meets any of the following criteria:

(a) His first employment making him eligible for membership in a public retirement system began on or after January 1, 2013.

(b) He was employed in a position making him eligible for membership in a public retirement system prior to January 1, 2013, but he terminated his service prior to that date and is reemployed in such a position on or after that date.

(c) He assumes an elective office on or after January 1, 2013, and by virtue of that service or previous public service he is eligible for membership in a public retirement system.

B.(1) Following the conviction of a public corruption crime, the sentencing court shall determine if the conviction warrants forfeiture as provided in this Subsection or garnishment as provided in R.S. 11:292. In order to determine the appropriate remedy the sentencing court shall review the following factors:

(a) The nature of the offense.

(b) The prior service of the public servant and the appropriateness of any mitigating factors.

(2)(a) If the court determines that forfeiture is appropriate, the court may order the forfeiture of the public servant's right to receive any benefit or payment of any kind under this Title except a return of the amount contributed by the public servant to the retirement system without interest, subject to Subparagraph (b) of this Paragraph.

(b) If the court orders the public servant to make restitution to the state or any political subdivision of the state for monetary loss incurred as a result of the public corruption crime for which he is convicted, the court may order restitution to be paid from the amount contributed by the public servant to the retirement system.

(c) Subject to the requirements of Paragraph (3) of this Subsection, the court may award to the member's spouse, dependent, or former spouse, as an alternate payee, some or all of the amount that, but for the order of forfeiture under Subparagraph (a) of this Paragraph, may otherwise be payable. Upon order of the court, the retirement system shall provide information concerning the member's membership that the court considers relevant to the determination of the amount of an award under this Subparagraph. The system shall also calculate the spousal share of the public servant's benefit for the sentencing court in accordance with existing community property law. Any dependent's share shall be calculated in the same manner as a spousal share. In determining the award, the court shall consider the totality of the circumstances, including but not limited to:

(i) The role, if any, of the member's spouse, dependent, or former spouse in connection with the crime.

(ii) The degree of knowledge, if any, possessed by the member's spouse, dependent, or former spouse in connection with the crime.

(3) An award ordered under Subparagraph (2)(c) of this Subsection may not require the retirement system to:

(a) Provide a type or form of benefit or an option not otherwise provided by the retirement system.

(b) Provide increased benefits determined on the basis of actuarial value.

(c) Take an action contrary to the system's governing laws or plan provisions other than the direct payment of the benefit awarded to the spouse, dependent, or former spouse.

(4) All of the convicted public servant's service credit attributable to employer contributions and interest on those contributions that are not otherwise assigned pursuant to Subparagraph (2)(c) of this Subsection shall be forfeited, and any dollar amount of such employer contributions and interest, together with any funds in the individual's deferred retirement option plan account, shall be applied to reducing the balance of the unfunded accrued liability of the system in a manner determined by the system's board of trustees. If the system has no unfunded accrued liability, the employer contributions and interest shall revert to the system's trust.

C. Notwithstanding the provisions of Subsection B of this Section, survivor benefits being received by the surviving unmarried spouse, the surviving minor child, or the surviving child with a physical or mental disability who is entitled to a survivor benefit of a deceased public servant convicted of a public corruption crime shall be based solely on the amount of the public servant's benefit forfeited to the retirement system and shall not be based on any amount remitted to the public servant.

D. No provision of this Section shall impinge on any judicially recognized community property interest of a current or former spouse.

E. Each public retirement system shall create an attestation form explaining the provisions of this Section and shall provide such attestation form to each employing agency. Each employing agency shall provide every public servant with such attestation form and such public servant shall be required to sign the form indicating that he has read it and understands the contents thereof.

F.(1) A parish prosecutor shall inform the secretary of the Department of Public Safety and Corrections in writing when a conviction for a state public corruption crime is entered against a person who the prosecutor knows, or has reason to believe, is a member of a public retirement system and who is subject to the provisions of this Section. The secretary shall compile such information and transmit it to the appropriate public retirement system.

(2) The secretary of state, upon being notified by a United States attorney of a felony conviction for a federal public corruption crime, whether or not such conviction qualifies as a conviction as defined by this Section, shall promptly transmit to each public retirement system information pertaining to such conviction.

G. The provisions of this Section shall apply only to benefits earned on or after January 1, 2013.

Acts 2012, No. 479, §1, eff. Dec. 10, 2012; Acts 2014, No. 811, §4, eff. June 23, 2014.

NOTE: Acts 2014, No. 811 changed terminology referring to persons with disabilities throughout the La. Revised Statutes and codes of law, and included a listing of terms that were deleted and their respective successor terms (See Acts 2014, No. 811, §36). The Act provides that it is not the intent of the legislature that changes in terminology effected therein alter or affect in any way the substance, interpretation, or application of any law or administrative rule; further provides that

nothing in the Act shall be construed to expand or diminish any right of or benefit for any person provided by any law or administrative rule (See Acts 2014, No. 811, §35(C) and (D)).

TEACHERS' RETIREMENT SYSTEM OF LOUISIANA AND CHARTER SCHOOL EMPLOYEES

La. R. S. 17 §3997. Charter school employees

A.(1)(a) The governing authority of any charter school may employ such faculty and staff members as it deems necessary. All potential charter school employees shall be notified of the specific benefits they will be offered, as specified in the school's charter agreement. (b) The nonprofit organization shall have exclusive authority over all employment decisions at the charter schools. However, as provided for in the charter, a nonprofit organization may enter into a contract with a for-profit organization to manage the charter school and may delegate to the for-profit organization such authority over employment decisions at the charter school as the nonprofit organization deems necessary and proper. Any delegation of this authority must be specifically delegated in a service provider agreement.

(c) The governing authority of any Type 5 charter school may bargain and enter into a collectively bargained contract on behalf of all or any group of its employees. The provisions of this Subparagraph supersede the provisions of R.S. 17:3996(D) as it relates to Type 5 charter schools.

(2) Employees employed by any charter school who, previous to employment in the charter school, were employees of a local school board shall, if such employees desire, be placed on leave of absence pursuant to Subsection B of this Section. However, for the duration of such leave each such employee shall continue to contribute to and be a member of the school employees' or teachers' retirement system, and earn service credit for the accrual of retirement benefits. However, service time while employed by a charter school shall not accrue toward the acquisition of permanent status.

(3)(a) Employment in any charter school for all employees other than those provided for in Paragraph (2) of this Subsection shall be deemed to be employment in a public elementary or secondary school in the state regarding eligibility for any or all benefits which would otherwise accrue under state law to such an employee in any other elementary or secondary school, including but not limited to membership in the school employees' and teachers' retirement systems. However, participation of

the charter school and its employees in such benefit programs shall be contingent upon provisions contained in the school's approved charter.

(b)(i) The provisions of such charter may require only teachers employed by the charter school who previous to employment in the charter school were employees of a local school board to continue active membership in the Teachers' Retirement System of Louisiana for the duration of their employment as charter school teachers, regardless of their leave status.

(ii) The provisions of Item (i) of this Subparagraph enacted by the Act that originated as Senate Bill No. 31 of the 2012 Regular Session of the Legislature¹ shall not become effective until the Teachers' Retirement System of Louisiana is in receipt of a private letter ruling issued by the Internal Revenue Service, pursuant to a request by the system for such a ruling, concluding that the provisions of Item (i) of this Subparagraph will not adversely affect the status of the system as a qualified governmental plan under the Internal Revenue Code.

(4) With regard to participation in the public retirement systems:

(a) The compensation that the teacher or school employee would have received if employed by the local public school system shall be used to determine employee and employer contribution levels of the respective retirement systems.

(b) Any compensation paid to a teacher or school employee which exceeds the salary that would have been received if employed by the local school system shall not be deemed as compensation solely for the purpose of the calculation of future retirement benefits.

NOTE: The provisions of Subparagraph (B)(1)(a) ceased to be effective on June 30, 2010. See Subparagraph (B)(1)(b).

ADVOCATES FOR INNOVATIVE SCHOOLS, INC.

Fiscal Accounting and Internal Controls Policies and Procedures



This document describes the policies and procedures for the accounting and administrative functions conducted by Advocates for Innovative Schools, Inc. Management may amend this manual as needed. The Board of Directors is to review the manual and suggest changes or approve additions annually.

This document was prepared in collaboration with representatives from Charter School Business Management Inc. (CSBM) and Advocates for Innovative Schools, Inc.'s Financial Committee, Moton Charter School's Principal and School Finance Officer.

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INTRODUCTION

Advocates for Innovative Schools, Inc. (AIS) is committed to developing and maintaining financial policies and procedures that ensure sound internal controls, fiscal responsibility and accountability in accordance with Generally Accepted Accounting Principles (GAAP), and Financial Accounting Standards Board (FASB) rules and regulations. Strong financial policies and procedures will enable the school to meet its financial needs and obligations, ensure long-term economic stability and viability, and protect its tangible assets and reputation.

Financial Policies

1. School Leaders shall comply with Board policies, laws, rules, and regulations applicable to it in regard to financial matters and with the terms of contract by which it is bound.
2. Control procedures shall be in place to ensure the security of the organization.
3. Timely and accurate financial information shall be produced to fill all reporting requirements and management needs.

Financial Leadership and Management

The financial management team of AIS consists of:

- Board of Directors
- Board Accountant
- Finance Committee
- Chief Financial Officer
- CEO
- Principal

Ultimate fiduciary responsibility of AIS lies with the Board of Directors. The Finance Committee of the Board of Directors shall be delegated with the primary Board-level oversight of school financial matters, as defined by the Board. The School Finance Officer of AIS has the primary responsibility for the execution of all financial matters. All

members of the fiscal management team will work together to make certain that all financial matters of the organization are addressed with care, integrity, and in the best interest of AIS.

The CEO and Principal are responsible for administering these policies and ensuring compliance with procedures that have been approved by the Board of Directors. Exceptions to written policies may only be made with the prior approval of the Finance Committee. Changes or amendments to these policies shall be conducted annually.

INTERNAL CONTROL STRUCTURE

The Accounting System

The School has established accounting methods to identify, assemble, classify, record and report transactions. The methods are set up to: (1) identify and record all of the organization's transactions; (2) describe the transactions in enough detail to allow classification for financial reporting, and (3) indicate the time period in which transactions occurred in order to record them in the proper accounting period. The fiscal year is from July 1st to June 30th. The School's audited financial statements must be approved by the School's Board and provided to the appropriate oversight entity according to all applicable requirements. Furthermore, the Board approves the School's budgets prior to the beginning of each fiscal year. The budgets are drafted for Board review and approval following the third quarter and prior to the beginning of the new fiscal year, unless extraordinary circumstances prevent it.

Control Procedures

The School has adopted a number of internal financial controls:

Segregation of Duties: Certain tasks are divided to guard against one individual having the ability to make an accounting error (either knowingly or unknowingly). For example, a Principal with physical access to cash or other moveable assets is not involved in the related record keeping.

Restricted Access: Physical access to valuable and moveable assets is restricted to authorized personnel.

Document Control: In order to ensure that all documents are captured by the accounting system, all documents must be initialed and dated when input, then filed.

Processing Control: This is designed to locate any errors *before* they are posted to the general ledger. Common processing controls are the following: (1) Source document matching and (2) Clerical accuracy of documents.

Reconciliation Controls: This involves reconciling selected general ledger control accounts to subsidiary ledgers. These are designed to locate any errors *after* transactions have been posted and the general ledger has been run. Reconciliation is completed by the school's Business Manager and approved by the School's Principal.

Annual Independent Audit: AIS financial statements are audited annually by an independent audit firm.

Security of Financial Data: The School's accounting software is accessible only to AIS's leadership team and other designees. Individual ID codes and passwords are in place for every user and limit their access and functionality depending on their role within the School. All other hard copies of financial data, when not in use, will be secured in a closet or cabinet at the school.

THE ACCOUNTING CYCLE

The School's accounting system is designed to accurately process, record, summarize, and report transactions of the organizations.

The component bookkeeping cycles fall into one of four primary functions:

1. Revenue and cash receipts

Key steps in this area include:

- Processing cash receipts
- Making deposits
- Recording cash receipts in the general ledger and subsidiary records
- Performing month-end reconciliation procedures
- Processing general ledger integration for private donations/revenue

2. Purchases and cash disbursements

Key steps in this area include:

- Processing purchases (credit card, check, reimbursement)
- Processing invoices
- Issuing checks
- Recording checks in the general ledger and in cash disbursement journals
- Performing month-end reconciliation procedures

3. Payroll

PAYCHEX, an outside service provider, will perform the payroll process.

Key steps in this area include:

- Obtaining and gathering payroll information
- Submitting information to PAYCHEX for processing
- Performing semi-monthly reconciliation
- Preparing W-2s, the W-3, and other annual payroll tax returns

4. General Ledger and Financial Statements

Key steps in this area include:

- Preparing monthly journal entries
- Reconciling bank accounts and other general ledger accounts
- Reviewing general ledger activity and posting adjusting journal entries
- Producing the financial statements
- Producing the annual budget

The general ledger process consists of electronically posting the period's transactions which produces the financial statements. AIS's Finance Officer will reconcile bank and credit card accounts, payroll, review general ledger and prepare for the annual audit.

AIS's Finance Officer presents monthly statements to the Board of Directors at each board meeting and is responsible for creating and updating 5-year budget projections for the School.

The , in consultation with the CEO and Principal and the Accountant, will prepare an annual operating budget of revenues and expenses for the school. This budget and projection are reviewed and approved annually, first by the Principal and CEO, then by the Finance Committee of the Board of Directors, and finally by the School's Board of Directors and modified as necessary with approval.

5. Budgets and Financial Reporting

- Develop the Annual Operating Budget and consult with the AIS finance committee on the fiscal aspects of program planning, salary recommendations, and other administrative actions.
- Prepare and maintain school financial data/reports
- Compile and analyze financial information to prepare entries to accounts, such as general ledger accounts, and document business transactions.
- Establish, maintain, and coordinate the implementation of accounting and accounting control procedures.
- Analyze and review budgets and expenditures for local, state, federal, and private funding, contracts, and grants.
- Monitor and review accounting and related system reports for accuracy and completeness.
- Prepare and review budget, revenue, expense, payroll entries, invoices, and other accounting documents.

- Analyze revenue and expenditure trends and recommend appropriate budget levels, and ensure expenditure control.
- Explain billing invoices and accounting policies to staff, vendors and clients.
- Resolve accounting discrepancies.
- Recommend, develop and maintain financial databases, computer software systems and manual filing systems.
- Review work of the Director of Finance on cash reconciliations, billings, and reports
- Monitor all disbursement and support documents.
- Review all federal and state reimbursement records monthly.
- Review monthly Financial statement and report for the AIS Board
- Review quarterly report for La. Department of Education (LDOE)
- Prepare Annual Financial Report (AFR) for LDOE
- Provide annual audit schedules and reports to external auditor
- Reconcile G/L Payroll to IRS (Form 941)
- Reconcile G/L Payroll for annual Retirement Report.

6. Accountant Services

- Develop the Annual Operating Budget and consult with the AIS finance committee on the fiscal aspects of program planning, salary recommendations, and other administrative actions.
- Prepare and maintain school financial data/reports
- Compile and analyze financial information to prepare entries to accounts, such as general ledger accounts, and document business transactions.
- Establish, maintain, and coordinate the implementation of accounting and accounting control procedures.

- Analyze and review budgets and expenditures for local, state, federal, and private funding, contracts, and grants.
- Monitor and review accounting and related system reports for accuracy and completeness.
- Prepare and review budget, revenue, expense, payroll entries, invoices, and other accounting documents.
- Analyze revenue and expenditure trends and recommend appropriate budget levels, and ensure expenditure control.
- Explain billing invoices and accounting policies to staff, vendors and clients.
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- Review work of the Director of Finance on cash reconciliations, billings, and reports
- Monitor all disbursement and support documents.
- Review all federal and state reimbursement records monthly.
- Review monthly Financial statement and report for the AIS Board
- Review quarterly report for La. Department of Education (LDOE)
- Prepare Annual Financial Report (AFR) for LDOE
- Provide annual audit schedules and reports to external auditor
- Reconcile G/L Payroll to IRS (Form 941)
- Reconcile G/L Payroll for annual Retirement Report.

PROCESSING REVENUE AND CASH RECEIPTS

Background

AIS receives revenues from the following primary sources:

- Corporations
- Federal Government
- Foundations
- Individuals
- Louisiana State/Recovery School District
- City of New Orleans

Processing and Recording Receipts

Procedures for Receipts

The Finance Team of AIS is responsible for recording cash and check receipts as well as various other functions.

The Administrative Secretary sorts and delivers all mail. The Principal, Business Manager, or Assistant Principal can also open mail. If they do so, documents must be initialed and dated on the lower right corner of the cover sheet.

All checks are recorded using QuickBooks, the organizations' accounting software, by check number, date and name; they are then stamped "For Deposit Only" with the appropriate bank account number. Checks will be deposited before 3:00 pm on the day received, whenever reasonably possible, and in all events no later than the next banking day. Checks that are unable to be deposited immediately will be placed in a locked location.

Processing and Recording Receipts

Copies of the deposit slips with bank endorsed proof of deposit are retained by the Finance Team as backup documentation for the deposit. These are kept in the corresponding bank account binder and filed in the appropriate month of deposit. Using copies of the deposit slips, containing proof of deposit, entries are made in QuickBooks debiting the receipt of cash with an offset to revenue.

PROCESSING PURCHASES AND PAYMENTS

Approval

The AIS's leadership as defined by CEO and Principal approves all purchases and cash disbursements. Every purchase must be approved in writing by AIS's leadership and allocated according to the program's budget.

AIS's Finance Officer works closely with the Principal and CEO to ensure that all necessary instructional and administrative purchases are made in a timely and cost-effective manner and, when applicable, in accordance with grant restrictions.

Instructional Purchases

The Principal oversees all instructional and student related purchases. Teachers may request supplies and materials through the Principal. If a purchase is approved, it is submitted in writing to the finance team for processing. The School Operations Officer researches non-academic vendors, including solicitation of multiple bids to ensure best value and avoid conflicts of interest. The School's conflict of interest policies are described in their by-laws. With approval from the principal, teachers may purchase supplies directly from vendors and apply for reimbursement. The School is tax exempt and therefore does not reimburse employees for tax. A copy of the Tax Exempt Certificate may be obtained from the Operations Team.

Administrative Purchases

The Finance Officer approves and is responsible for overseeing all administrative purchases. The CEO, Principal or Assistant Principal requests approval for any supplies and materials. If a purchase is approved, it is submitted in writing to the finance team for processing. The Chief Executive Officer is responsible for researching all non-academic vendors and soliciting multiple bids to ensure best value and to avoid conflicts of interest.

Issuance and Monitoring of Purchase Orders

For all products that need to be ordered, a purchase order must be filled out. The Principal or CEO must review it for programmatic purposes and by the Finance Officer for budgetary/financial purposes. Only then can the order be placed online, via fax, email or phone by the school's Business Manager.

Vendor confirmation numbers are noted on the hard copy and filed into the Open Purchase Order (PO) binder. When a shipment is received by the Business Manager, the Packing Slip (PS) will be reviewed for accuracy, checked versus the PO, stamped as received and signed off by the person who opened the boxes. In instances where there is no PS, a Substitute Packing Slip form is to be filled out. If everything is correct, the PS will be stapled to the front of the PO and filed in the PO Waiting for Invoice binder. If everything is not correct, the vendor will be contacted for a return/credit to our account. If a shipment is partial and accurate, the PS will be stapled to the back of the PO, but still filed in the Open PO file until the remaining items are received.

Upon receipt of the invoice, AIS's Business Manager attaches it to the front of the PS and PO, posts the invoice with the correct General Ledger codes into the accounting system and files it in the Invoices to be Paid binder that is sorted by vendor. AIS's Business Manager processes payment for the invoice(s) and submits it to the Principal or CEO for payment.

Receipt of Goods

All goods purchased by the School are delivered to the School. It is the responsibility of the Business Manager to sign for delivery, obtain initial packing reports and file them into the PO Waiting for Invoice binder. The Finance team is responsible for filing packing receipts by vendor name. When discrepancies occur, they are investigated and resolved by the Business Manager.

Exemption from Sales Tax

The School is exempt from state and federal tax. As such, the School is exempt from sales taxes on goods purchased for their own internal use and services. It is the responsibility of the Business Manager and finance team, when applicable to ensure that all vendors have a copy of the School's ST-119 allowing the organization to be exempt from sales taxes.

Travel and Other Reimbursable Expenses

Travel and other reimbursable expenses must be pre-approved by AIS's Principal. It is the employee's responsibility to seek approval prior to incurring costs. Requests for reimbursement should be made within 30 days of expense and must be approved prior to purchase. If an employee is issued a corporate credit card, their use of the card should be limited to business expenses, and they are responsible for ensuring that all receipts for purchases are turned in as purchases are made.

Credit Card

The School will obtain a debit/credit card account and cards will be provided to a limited number of employees (See Appendix A for a list of cardholders). All cardholders must seek the Principal's or CEO's approval through a Credit Card Purchase Request form for purchases made using the school credit card. The credit card purchase request form and receipt is submitted to the school's Business Manager for processing. The Business Manager pays all monthly bills in full. The charges are entered in QuickBooks and reconciled by the Business Manager. All bills and invoices are subsequently filed. Credit card statements are opened by the Principal. See Board Policies and Procedures for a more information and directives regarding credit case use.

Debit Cards

Debit cards require two pieces of documentation. A dated receipt for all purchases and a request voucher that is signed by the card's user must be submitted. If the card can be used as a credit card, a signature is preferable to using the PIN number.

PROCESSING CASH DISBURSEMENTS

Processing Invoices

All invoices are mailed to the School's offices.

The Business Manager is responsible for sorting, opening, and signing and dating all invoices. Invoices are coded by the person that ordered the service and the invoice is approved by the Business Manager. The invoices are placed in the Invoices to be matched with Packing Slips and Purchase Orders binder. AIS's Business Manager posts invoices into the accounting system and processes any cash disbursements. Check stubs are stapled to the packet of invoices, packing slips and purchase orders. S/he obtains the Principal's signature for checks up to \$10,000. For checks above \$10,000, the CEO and a Board Member that is an authorized signatory on the account both sign the check. As an alternative, the Chairperson of the Finance Committee will also be an authorized signatory on the account in the event the CEO is unavailable. The Chairperson of the Finance Committee would be the sole signer on checks up to \$10,000 but would have to have another Board Member who is an authorized signatory as a co-signer on checks above \$10,000. The check is then mailed to vendors and cash disbursement packets are filed into the Cash Disbursement binder in check number order.

AIS's Business Manager processes online bills only after the Principal signs the Online/Phone/Fax Authorization form. Any online payment is documented by a printout of the confirmation page and stapled to the invoice. QuickBooks creates journal entries based on the vendor as cash is credited and the appropriate expense type is debited.

Petty Cash Account

There are no petty cash accounts. Staff members outlay cash for small miscellaneous purchases including but not limited to snacks, first aid, utensils, food and submit expense reimbursement forms along with original receipts to the Principal or CEO for approval. Upon approval, the Principal or CEO submits the reimbursement documents to the Business Manager for processing through payroll. All approved reimbursements will be processed in the next payroll cycle.

Insurance Coverage

Insurance coverage is maintained pursuant to applicable law.

Currently, the School maintains insurance policies, including: Commercial Umbrella Liability, Commercial General Liability, Excess Liability, Workers' Compensation, Student Accident, Directors' Errors and Omissions, Directors and Officers, and Non-owned Auto.

The Chief Executive Officer is responsible for procuring annual renewals with the School's insurance broker. Quotes for renewal will be procured at least one month in advance of a policy's expiration, and presented to the CEO for review and approval. The Chairperson of the Finance Committee of the Board participates in this review.

Original copies of all insurance policies are maintained at the School and filed into the Insurance binder by fiscal year. Copies of all current insurance are saved electronically when possible on the server where all leadership can view and access.

MANAGEMENT OF CASH

Accounts

AIS plans to bank with Hancock Whitney Bank and Liberty Bank and will have at least three bank accounts, one operating account, one payroll account, and one savings account. Each school account has 3 Authorized Signers, the Principal, Chairperson of the Finance Committee of the Board, and another Board Member. The bank statements are received monthly at the school.

Bank Statement

Bank Statements are opened, dated and initialed by the. The statement is then filed in the bank reconciliation binder in date order after it is reconciled.

Bank Reconciliation

Using QuickBooks' bank reconciliation function, reconciliation is prepared monthly for all bank accounts by AIS's Business Manager, who identifies reconciling items to ensure that cash is being accounted for properly. The Business Manager then initials the reviewed reconciled statements before they are filed.

PAYROLL

Background

The School uses an outside service, PAYCHEX, to process its payroll.

Payroll Processing is comprised of the following:

Responsibilities:

Performed by:

Obtaining/Processing Payroll Information	The School Finance Team
Computing Wages	PAYCHEX
Performing Pay Period Activities	PAYCHEX
Preparing various annual payroll tax returns	PAYCHEX
Preparing 1099's	The School Finance Team

Obtaining Payroll Information

The Administrative Secretary is responsible for the following:

Establishing a Personnel File for Each Employee

The personnel file serves as a chronological performance record throughout the employee's tenure with the organization and, as such, is kept secure and confidential.

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Personnel records are kept for a minimum of ten years. Access to such personnel files is limited to the Finance Team, and the Principal. Their personnel files will contain the following documents:

<u>Form</u>	<u>Updated</u>	<u>Month updated</u>
W-4 or W-9	Annually	December
Health application	Annually, As needed	October-November
Dental application	As needed	
Vision application	As needed	
UFT application	Never	
Pension application	Never	
Fingerprinting	Always	
Certification	As needed	
Offer/Hire letter	Annually, As needed	April-May
Resume	As needed	
Job description	Always	
Direct Deposit	As needed	
TransitChek	As needed	

A separate binder is maintained for I-9s, as required by the U.S. Department of Homeland Security.

Analyzing Job Information

The Fair Labor Standards Act (FLSA) sets employee minimum wage and overtime requirements. Job positions are classified as either exempt or nonexempt from the requirements. These requirements are summarized below and are adhered to by the School.

<u>Attribute</u>	<u>Exempt</u>	<u>Nonexempt</u>
Payment amount	The employer pays an exempt employee a fixed salary for any and all work performed during a work week. Minimum wage and overtime pay requirements do not apply.	The employer may pay a nonexempt employee using an hourly, salary, commission, or any other method. Total compensation must be at least the minimum wage for all hours plus overtime pay for hours over the maximum.
Pay deductions	Generally, deductions for time not worked may not be made from the weekly salary.	The employer pays a nonexempt employee only for the hours worked. Therefore, wage deductions may be made for tardiness, full or partial day absences, and any time the employee does not work.

Employee Information

In order to prepare a payroll, the Administrative Secretary obtains and maintains the following information for each employee:

<u>Information</u>	<u>Source of Data</u>
Name and address	W-4
Social Security Number (SSN)	W-4
Job Title	Job Description
Wage Rate	Employee Agreement/Offer of Employment
Withholding Status	W-4
Other authorized deductions	Employer information sheet

Withholding Status

The completed form W-4 serves as a basis for employee withholding. If an employee needs to change withholding allowances, the employees must file an amended Form W-4 within 10 days of an event that *decreases* the number of withholding allowances. An employee may amend his/her Form W-4 to increase the number of withholding allowances at any time.

When a Form W-4 is received, the School's operations team will comply with the withholding instructions within 30 days. The withholding instructions will usually continue to apply unless and until the employee amends the Form W-4.

Although not obligated to evaluate an employee's number of exemptions, the School has three duties relating to the contents of W-4's:

Disregard invalid W-4 forms. A W-4 form is rendered invalid if the employee changes or adds language to the form.

Report excessive allowances. The organization is required to send copies of all W-4 forms claiming more than 10 withholding allowances along with the organization Form 941 to the IRS.

Report full exemptions. The organization is required to send the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.

Because of their importance to both the IRS and to employees, the School retains signed original W-4's (no copies) for four years after the annual employment tax returns are filed.

PROPERTY AND EQUIPMENT

Inventory

The School's Business Manager is responsible for maintaining the equipment and furniture inventory and will account for depreciation based on the School's inventories. Depreciation associated with the fixed assets will be calculated based on its useful life and straight-line depreciation method. The Business Manager and the Principal are responsible for ensuring that accurate inventories are maintained. For example, school laptops are maintained in this inventory list and each employee gets a company-issued laptop for work use.

Upon receiving any property that qualifies as a fixed asset, the Business Manager is responsible for recording the following:

- Name and description
- Serial number, model number, or other identification
- Vendor name and acquisition date
- Location of the equipment
- Purchase Date
- Vendor
- Disposal Date
- Disposal Reason

The Business Manager performs inventory audits annually with the Assistant Principal.

Depreciation Policy

Computers	5 years
Office/Classroom Equipment	5 years

Office/Classroom Furniture	7 years
Leasehold improvements	Life of lease or 5 years, whichever is greater
Musical Instruments	3 years

SUMMARY OF ACCOUNT STRUCTURE

ASSETS

Types of Assets

In Non-For-Profit organizations, assets must be classified by nature and segregated between:

- (1) Unrestricted
- (2) Temporarily Restricted
- (3) Permanently Restricted

The School's assets are classified as unrestricted, temporarily restricted, or permanently restricted.

Cash and Cash Equivalents

All cash and cash equivalents of the School consist of cash in a company's bank account/s.

Grants Receivable

Grants Receivable include money that the School expects to receive from government or private sources. Donation letters or pledges are also considered grants receivable.

Property and Equipment

Property and equipment includes the assets used by the School for activities and programs that have an estimated useful life longer than one year. For the School, fixed assets primarily consist of musical instruments, furniture, computers, instructional equipment and computer software.

Purchased property and equipment is recorded at cost. Donated property and equipment are recorded at fair market value at the date of donation. Acquisition costs include all costs necessary to bring the asset to its location in working condition including:

- Sales tax, if any
- Freight
- Installation costs
- Direct and indirect costs, including interest, incurred in construction.

LIABILITIES

Accounts Payable

Accounts payable include costs and expenses that are billed through a vendor invoice, and are recorded at the invoice amount.

Capital Lease Obligation

The School will lease office equipment under a capital lease. Payments of both principal and interest are made monthly.

Accrued Liabilities

Salaries, wages earned and payroll taxes, together with professional fees, rent and insurance costs incurred are reflected as a liability when entitlement to payment occurs.

REVENUE

Private Contributions

The School receives contributions from individuals, foundations, and corporations in the following forms:

Unrestricted

No donor imposed restrictions.

Temporarily Restricted

Donor imposed restrictions such as passage of time, or specific use.

Permanently Restricted

Donor has placed permanent restrictions on the use of funds and/or the use of earnings and appreciation.

Upon receipt of donation, donations are classified as unrestricted, temporarily restricted or permanently restricted.

Donated goods and services can include office space, professional services such as outside counsel's legal advice, food, clothing, furniture and equipment, or bargain purchases of materials at prices less than market value. In addition, volunteers can provide free services, including administrative services, participation in fund-raising events, and program services, which are not accounted for.

Donated Materials and Supplies

Donated materials are recorded as contributions and inventory or expenses in the period received and are recorded at their fair market value at date of receipt. If materials are donated for a specific use, they are considered to be temporarily restricted contributions.

Donated Property and Equipment

Property donations received without donor-imposed stipulations are recorded as unrestricted contributions.

Reimbursements

All federal, state, and local reimbursements will be requested on a monthly basis and reported to the Board of Directors, monthly.

EXPENSES

Types of Expenses

Expenses are classified by functional classification and are matched with any donor-imposed restrictions.

Functional Classification

Classification:

- a. ***Program Service Expense*** - the direct and indirect costs related to providing education and other services consistent with the School's mission.
- b. ***Management & General Expenses*** - expenses for other activities related to the purpose for which the organization exists. These are broadly categorized as:
 - 1) ***Management*** – Management expenses relate to the overall direction of the organization and include expenses for the activities of the governing board, business management, general record keeping, and budgeting.
- c. ***Fundraising Expenses*** - costs of all activities that constitute appeal for financial support and include costs of personnel, professional consultants, rent, printing, postage, telephone, etc.

As part of the School's annual budget process, the allocation of expenses, particularly salaries to program, management and general and fundraising is reviewed. Allocations are amended as necessary and the rationale documented. AIS's Principal, CEO and Chief Financial Officer are involved in this process.

Student Activity Funds

A separate account will be established for SAF activities.

Parent Teacher Association Funds

A separate account will be established for PTA activities.

FRAUD, THEFT AND MISAPPROPRIATION

The School will not tolerate theft, fraud or suspected fraud involving employees, officers or Directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with the School. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with the School.

The Chief Financial Officer, CEO, Principal and Board of Directors are responsible for the detection and prevention of theft, fraud, misappropriations, and other irregularities. Theft is the wrongful taking or removal of school property or property of others. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. School Leaders and each board member will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any theft or fraud that is detected or suspected must be reported immediately to the Board of Directors and they will take the necessary actions.

Actions Constituting Theft or Fraud:

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- The physical removal of any object or thing without the consent of the owner
- Forgery or alteration of any document or account belonging to the School
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, supplies, equipment, or other assets of the School
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services the School
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any similar or related irregularity

Investigation Responsibilities

The Board President and Board Attorney has the primary responsibility for the investigation of all suspected theft or fraudulent acts as defined in the policy. The Board of Directors may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Board of Directors will issue reports to appropriate designated personnel.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

Confidentiality

The Board of Directors will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Board President immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the

reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the School from potential civil liability.

Reporting Procedures

An employee who discovers or suspects theft, fraud, or fraudulent activity shall contact the President of the Board of Directors immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Audit Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the AIS's legal counsel or the Board of Directors.

WHISTLEBLOWER POLICY

AIS requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the School are expected to practice honesty and integrity in fulfilling their responsibilities and are expected to comply with all applicable laws and regulations.

It is the responsibility of all employees to report to the CEO or Principal, violations of ethics or conduct or suspected violations in accordance with this Whistleblower Policy.

No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including

termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the School prior to seeking resolution outside the School.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The CEO or Principal will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

APPENDIX A

As of August 2021, the following individuals have the general fiscal responsibilities as outlined below and discussed in this manual:

Credit Card Holders

CEO

Principal

School Based:

Principal

The CEO oversees all operations of the School, and acts as the primary liaison between the School and the Board of Directors. They also manages the teaching faculty and curriculum of the School and, with the Principal, oversees all operations of the School.

Business Manager/Assistant

The Business Manager/Assistant is responsible for receipt of all mail and reviews the fiscal policies and reporting to ensure consistency with established procedures and budget and compliance with necessary laws. He or she is also responsible for maintaining the accounting system and ensuring that all documentation is up-to-date and accurate.

Assistant Principal

The Assistant Principal is responsible for receipt of all supplies and materials into the School and the purchasing of supplies and materials. He is responsible for the tracking of school assets and inventories.

APPENDIX B

SAMPLE FORMS

**ROBERT RUSSA MOTON CHARTER SCHOOL
PURCHASE ORDER**

DATE	P.O. NO.

Vendor
Name
Address
Attn:

Ship To
MOTON CHARTER SCHOOL Address: 8550 CURRAN BLVD. New Orleans, LA 70127 Attn: Principal

FOB

The above purchase order number must appear on all correspondence, packing sheets and bills of lading. Send invoices Attn: Business Manager

ROBERT RUSSA MOTON CHARTER SCHOOL REQUISITION FORM

To:	Business Manager	Tel:		Fax:	
-----	------------------	------	--	------	--

FROM: _____ CLASSROOM: _____

PLEASE ORDER THE FOLLOWING ITEMS FROM:

Vendor Name: _____

Address: _____

Telephone: _____ Fax: _____

Catalog No.	Page	Quantity	Description	Price	Total
			Shipping & Handling:		

					\$ _____

Charged to Account: _____

Approved: _____

Robert Russa Moton Charter School Leader or Designee

Account Budget: _____ Approved: _____

Business Manager

PO No.: _____

Note: Request for purchase less than \$1,000 requires verbal quote. Items greater than \$1,000, but less than \$5,000 requires written quote from three vendors. A formal bid from three vendors is required for items greater than \$5,000.

**ROBERT RUSSA MOTON CHARTER SCHOOL
CHECK VOUCHER**

Date _____

Amount _____

Due Date _____

PERSON MAKING THIS REQUEST

1. Name _____
2. School _____
3. Phone # _____ Ext. _____
4. Funding Instructions _____
(Example: Primary, Secondary, Extended Day, and
Specific Grants)

PAYEE INFORMATION

1. Payee Name _____
2. Street _____ and/or P.O. Box #

3. City _____ 4. State _____ 5. Zip

6. Phone # () _____ - _____

OTHER INFORMATION

1. Purpose

2. Special Instructions

3. Business Office Should _____ Mail Check to Payee of
_____ Notify () when ready

FOR BUSINESS OFFICE USE ONLY

ACCOUNTS PAYABLE

ENTERING DATE _____

DISTRIBUTION

Account Number: _____ Amount: _____

Account Number: _____ Amount: _____

Account Number: _____ Amount: _____

Account Number: _____ Amount: _____

TOTAL \$ _____

VENDOR NO.: _____ CHECK NO.: _____ DATE: _____

NOTE: All Vendor supporting documentation must be attached to this form to process the check request.

**ROBERT RUSSA MOTON CHARTER SCHOOL
CASH RECEIPT FORM**

**CASH
RECEIPT**

Date_____

Received From: _____

Address:

Dollars: \$ _____

For:

HOW PAID	
CASH	

CHECK	
MONEY ORDER	

By:

**ROBERT RUSSA MOTON CHARTER SCHOOL
FIXED ASSET DISPOSAL FORM**

	Tag #	Asset Description	Book Value	Condition	Fair Market Value	Disposal or Sale
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Business Manager: _____

Date of Request: _____

ROBERT RUSSA MOTON CHARTER SCHOOL PRINCIPAL

Approval: _____

Date of Approval: _____

Business Office Use Only

Account Number: _____

Amount: _____

NOTE: If the fixed assets above were originally purchased by grant funding, ensure that grant disposal policies are followed.

ROBERT RUSSA MOTON CHARTER SCHOOL

WEEKLY TIME SHEET

Name _____ Week Ending _____

DAY	Regular	Holiday	Sick	Personal	Vacation	Admin	Staff Dev	Other	Total
Saturday									
Sunday									
Monday									
Tuesday									
Wednesda y									
Thursday									
Friday									
Total Hours									

No overtime hours (hourly employees only) will be worked unless prior approval is received from the Robert Russa Moton Charter School Principal Overtime hours are to be filled in under column other and OT written next to hours.

Comments: _____

Employee Signature _____

Supervisor Signature _____

**ROBERT RUSSA MOTON CHARTER SCHOOL
PERSONAL LEAVE REQUEST FORM**

Name of Employee
Made

Date Request

I request approval of the following day(s) as personal leave:

Monday

Tuesday

Wednesday

Thursday

Friday

mo/day

mo/day

mo/day
mo/day

mo/day

Classes will be covered by:

Substitute Name: _____

Phone: _____

Directions for Substitute:

Lesson Plans are located

Daily Procedures, such as attendance, lunch orders, schedule, dismissal procedures are located:

Comments: (such as individual modifications, parent volunteers....)

Signature of Employee

Please submit this form at least 24 hours in advance to the Administrative Office for approval by the Robert Russa Moton Charter School Principal.

Principal's Signature

Date Approved

**ROBERT RUSSA MOTON CHARTER SCHOOL
VACATION REQUEST FORM**

Name of Employee

Date Request Made

I request approval of the following day(s) as vacation leave:

Vacation Days used to Date: _____

Monday

Tuesday

Wednesday

Thursday

Friday

mo/day

mo/day

mo/day

mo/day

mo/day

Classes will be covered by:

Substitute Name: _____

Phone:

Directions for Substitute:

Lesson Plans are located

Daily Procedures, such as attendance, lunch orders, schedule, dismissal procedures are located:

Comments: (such as individual modifications, parent volunteers....)

Signature of Employee

Please submit this form one month in advance to the Business Manager for approval. Please forward approved copy to ROBERT RUSSA MOTON SCHOOL PRINCIPAL.

Principal

Date

Business Manager

Date

**ROBERT RUSSA MOTON CHARTER SCHOOL
PROFESSIONAL DEVELOPMENT REQUEST FORM**

Name of Employee Date Request
Made

I request approval of the following day(s) as professional development leave:

Monday	Tuesday	Wednesday	Thursday	Friday
_____	_____	_____	_____	_____
mo/day	mo/day	mo/day mo/day		mo/day

List nature of professional development (workshop, observation, and meetings):

Classes will be covered by:

Substitute Name: _____ Phone: _____

Lesson Plans and daily procedures are located:

Comment: (individual modifications, parent volunteers, etc.):

Fee: _____

P.O. Number

Attach copy of registration form.

Business Office will not reimburse unless pre-approved in writing.

Please submit this form at least one month in advance to the Principal.

Principal

Business Manager Approval

_____/_____

Date of Approval

Account No. / Amount

Request not approved for the following reason:

**ROBERT RUSSA MOTON CHARTER SCHOOL
TRAVEL REPORT FORM**

Name of Traveler: _____

Dates of Travel: _____

Grant to be charged, if applicable: _____

Auto Mileage: Total Miles Driven _____ Less Round Trip to School _____

Reimbursable Miles: _____ @ \$0.XX

= \$ _____

Meals and Incidentals Per Diem: _____ days @ \$XX

= \$ _____

Air-fare

= \$ _____

Train, bus, MBTA, Taxi

= \$ _____

Hotel

= \$ _____

Tolls/Parking

= \$ _____

Other (specify) _____

=

\$ _____

Total Expenses

= \$ _____

Less Advance Check # _____, if any = \$ _____

Amount Due Traveler

= \$

Note: If a balance is due back to the ROBERT RUSSA MOTON CHARTER SCHOOL, please attach a check to this Travel Report.

Traveler's Signature: _____ **Date:** _____

Approved by: _____ **Date:** _____

Note: If above travel is incurred under a grant agreement, please indicate the grant name and amount to be charged as allowable grant expenditures.

PLEASE ATTACH ALL RECEIPTS TO THE TRAVEL REPORT WHEN SUBMITTING FOR REIMBURSEMENT.

