

Section **3**

Duties and Responsibilities

Section 3: Duties and Responsibilities

Title 1, Local Boards of Education

Duties and responsibilities of the local board of education include, but are not limited to, the following:

1. Adopting the Manual prepared by the Tennessee Department of Education in accordance with Section 49-2-110, *TCA*.
2. Causing all employees who handle money and accounting records in individual schools to be bonded in accordance with Section 49-2-110, *TCA*.
3. Causing an annual audit to be performed of the accounts and records of all schools under the board's jurisdiction in compliance with Sections 49-2-110 and 49-2-112, *TCA*. Such audit should be awarded and contracted by September 30 of the fiscal year to be audited.
4. Reviewing annual audit reports of internal school funds for any audit findings and recommendations and taking appropriate action necessary to resolve such findings.
5. Providing policies concerning the supervision and administration of internal school funds and making such policies available to all personnel. Some of the necessary policies include purchasing, fundraising, use of school facilities/equipment by outside organizations, and sale of competitive foods.
6. Providing to the individual schools the required personnel, supplies, and equipment.
7. Submitting written requests through the director of schools to the Tennessee Commissioner of Education for revisions or waivers to the requirements contained in this Manual.

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Title 2, Directors of Schools

Duties and responsibilities of the directors of schools include, but are not limited to, the following:

1. Notifying the Comptroller of the Treasury, Division of Municipal Audit, at (615) 401-1871, if the director becomes aware of any evidence of fraud related to internal school funds.
2. Implementing all policies, rules, and regulations pertaining to the supervision and administration of internal school funds in schools under the director's jurisdiction in accordance with established policies and rules of the local board.
3. Approving applicable fundraising activities of the individual schools that involve participation of the general student population in the marketing process of the fundraising effort.
4. Providing each principal (and succeeding principal) with a copy of the Manual and other policies, rules, and regulations pertaining to internal school accounting.
5. Requiring additional training of school employees, as considered necessary, to implement the procedures in the Manual and other policies, rules, and regulations of the board of education.
6. Reviewing annual audit reports and ensuring that remedial action is taken to resolve any audit findings and recommendations.
7. Ensuring that financial records of individual schools are transferred intact to the custody of successor principals.
8. Ensuring that financial reports of individual schools are submitted in accordance with the Manual and any other board of education requirements, and informing the local board of any deficiencies, audit findings, or other significant information noted upon review of the financial reports.
9. Submitting written requests to the Commissioner of Education, at the direction of the local board of education, for revisions or waivers to the requirements contained in the Manual.

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Title 3, School Principals

Duties and responsibilities of individual school principals include, but are not limited to, the following:

1. Notifying the Comptroller of the Treasury, Division of Municipal Audit, at (615) 401-1871, if the principal becomes aware of any evidence of fraud related to internal school funds.
2. Implementing and complying with the regulations, standards, and procedures contained in the Manual and any other policies adopted by the local board of education that has jurisdiction over the school.
3. Providing for the safekeeping and handling of all school money and other school property, irrespective of the source of such money or property (Section 49-2-110, *TCA*).
4. Submitting reports and other materials to the director of schools or board of education on a timely basis, as directed.
5. Delivering all financial records, books, ledgers, computer files, reports, and supporting documentation, as directed by the director of schools or board of education.
6. Assuming responsibility for equipment located at the school, including equipment security, inventory control, care, and utilization.
7. Complying with purchasing procedures prescribed by the board of education, including bid policies and procedures established by the board for student activity and other internal school funds.
8. Notifying the director of schools or the director's designee and appropriate local law enforcement agency when equipment is stolen, misplaced, or destroyed.
9. Complying with the provisions of Section 49-6-2007, *Tennessee Code Annotated*, regarding the disposition or transfer of property.
10. Maintaining a current edition of the Manual on school premises and making it available to all school personnel.

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Title 4, Tennessee Department of Education

Duties and responsibilities of the State Department of Education include, but are not limited to, the following:

1. Preparing a uniform accounting policy manual pursuant to Section 49-2-110, *TCA*, and delivering a copy to each local board of education.
2. Revising existing manuals periodically and delivering the revised manuals to each local board of education.
3. Consulting annually with each director of schools to determine the nature and scheduling of any in-service meetings considered necessary for school principals, bookkeepers, and other financial personnel.
4. Providing technical assistance to directors of schools and boards of education for implementation, administration, and interpretation of the requirements of the Manual.
5. Providing training assistance to school personnel as requested.
6. Granting approval to written requests submitted by boards of education through the directors of schools for revisions or waivers to provisions of the Manual when deemed appropriate by the Commissioner of Education, in collaboration with the Comptroller of the Treasury and the Department of Finance and Administration.

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Title 5, Comptroller of the Treasury

Duties of the Comptroller of the Treasury include, but are not limited to, the following:

1. Approving, in collaboration with the Tennessee Department of Education and the Commissioner of Finance and Administration, the Manual prepared by the Department of Education in accordance with Section 49-2-110, *TCA*.
2. Reviewing and approving the uniform Contract to Audit Accounts between boards of education and auditors of internal school funds in accordance with Section 49-2-112, *TCA*.
3. Reviewing and approving audit reports of internal school funds.
4. Providing technical assistance in the administration, interpretation and implementation of the requirements contained in the Manual, upon request by a board of education.
5. Working in conjunction with the Tennessee Department of Education to consider requests submitted by boards of education for approval of revisions or waivers to certain provisions of the Manual.

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Title 6, Commissioner of Finance and Administration

Duties of the Commissioner of Finance and Administration include, but are not limited to, the following:

1. Approving, in collaboration with the Tennessee Department of Education and the Comptroller of the Treasury, the Manual prepared by the Tennessee Department of Education in accordance with Section 49-2-110, *TCA*.