

## CELL PHONE USAGE

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Date Revised: 1/18/2019

Approval: *CFO*

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### **Authorization & Control of West ISD Cell Phones**

The *assistant superintendent* will be responsible for the authorization and oversight of all cell phone service plans issued.

Contact the *business office* to request additional cell phones. Cell phones must be justified for their cost / benefit showing that the use of the cell phone is in line with District objectives. **Currently the District has four – Brandon Crow, Chris Brem, Cathy Gerik, and Kevin Maler.**

### **Use of Cell Phones**

The use of cell phones is encouraged whenever there is a cost / benefit to the District. Benefits can come not only from efficient use of time and personnel costs, but from safety as well as other factors.

Employees are expected to carry District issued cell phones as appropriate for their jobs in order to respond to emergencies or other work-related situations.

Campuses and departments are expected to use the cell phones assigned to them. If not utilized, or utilized improperly, cell phones will be reassigned or de-activated.

### **Obtaining Cell Phone Equipment & Supplies**

Cell phones, equipment and supplies should be ordered through the technology department.

### **Budget & Funding of Cell Phones**

The base costs of cell phones authorized by the *assistant superintendent* will be funded through a District budget. Costs above the base service will be charged to the campus or department.

Additional cell phones may be authorized by the *superintendent* or *assistant superintendent* for campuses or departments to be funded entirely through campus or department budgets.

The cost of cell phone replacements and other supplies, such as belt clips, cases, etc. will be charged to the campus or department budget.

### **Personal Use**

An employee should avoid any use of cell phones that will result in an added cost above the monthly base fee, such as roaming, directory assistance, or long distance. The employee is responsible for any such costs.

If an employee has personal use of their cell phone above the level of “nominal use” on a continual basis, the department head should take appropriate action with the employee. If necessary, the cell phone should be taken from the employee.

## INTERNAL AUDIT

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### Internal Audits at West ISD

The internal audit function at West ISD was created in the fall of 2009. It was created due to several reasons including:

- ☐ Activity fund accounting issues / discrepancies;
- ☐ Internal control weaknesses;
- ☐ and to assess risks.

This process was designed to help detect any issues before they get out of hand, and is meant to be a helpful experience to the campus or department, not a hindrance.

The audits are scheduled in advance by the *business office*. There are no surprises, as this is meant to help not hinder. Depending on the findings a follow up may be scheduled. A team from the *business office* will come out at the scheduled time and meet with the *principal* or department head, and then complete their field work. Results will be discussed with the *principal* or department head, signed off, and a copy provided. The original will be sent to the *assistant superintendent* for review.

The scope of the audit is determined each year as processes are identified that could potentially cause issues.

## INSURANCE – REPORTING LOSSES

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Date Revised: 11/30/2015

Approval: CFO

Date Created: 8/1/2009

### Reporting Loss

Losses should be reported for *burglary, vandalism, or loss*.

This report should be completed to the extent possible, and signed by the *principal* or department head requesting the replacement. It should be completed and sent to the *business office* within 10 business days of the discovery of a loss.

Losses should be reported to the police when there is evidence of illegal entry, and / or vandalism. In the event there is no evidence of illegal entry, and / or vandalism, but there is a disappearance of assets with a replacement value of over \$1,000, the *assistant superintendent* should be contacted to discuss whether reporting to the police is appropriate.

## INSURANCE – REPORTING LOSSES

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Date Revised: 11/30/2015

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### Items Replaced with Contingency Budgets

The District may elect to budget funds for replacement of losses as contingency items. Otherwise, replacement must be made through the campus or program budget. In order to qualify for replacement, the following conditions must be met:

- ☐ A Burglary / Vandalism / Loss Report should be completed as described above;
- ☐ The item or items should be considered necessary to the campus or program operations by the principal or department head;
- ☐ The remaining useful life of the asset at the time of the loss should be greater than approximately 50% of the normal useful life, or three years;
- ☐ The condition of the asset at the time of the loss should be at least “fair”; and,
- ☐ The combined replacement value of assets lost in each single occurrence should exceed \$300.

If there is a series of losses of less than \$300 in a single year and the cumulative total exceeds \$300, the *assistant superintendent* can approve replacement with contingency funds if replacement through the operating budget would cause undue hardship. The *assistant superintendent* will consult with the *superintendent* when considered necessary in determining whether to replace items through contingency funds.

### Procedures for Replacement

Upon approval by the *business office*, the *principal* or department head will follow normal procurement practices for the items to replace, including compliance with bid laws when applicable. The *business office* will provide the appropriate account number for the contingency funds to use.

## THEFT / VANDALISM / LOSS

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Date Revised: 1/18/2019

Approval: *CFO*

Date Created: 8/1/2009

INSTRUCTIONS: Complete the report to the extent possible, signed by the *principal* or director of the program requesting replacement. It should be sent to the *business office* within 10 business days of the discovery of a loss. Losses should be reported to the police when there is evidence of illegal entry, and / or vandalism. In the event there is no evidence of illegal entry, and/or vandalism, but there is mysterious disappearance of assets with a replacement value of over \$1,000, the *assistant superintendent* should be contacted to discuss whether reporting to the police is appropriate.

## THEFT VANDALISM LOSS

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DESCRIPTION OF LOSS			
Type of Loss	<input type="checkbox"/> Theft <input type="checkbox"/> Vandalism <input type="checkbox"/> Disappearance	Last Date & Time Items Observed & By Whom	
Program Assigned to		Describe Physical Evidence of Theft. Means of Entry, etc.	
Location when Loss Occurred			
Person Discovering Loss		Describe Safeguards To Protect the Item	
Date & Time Loss Discovered			
Reported to Police	<input type="checkbox"/> Yes <input type="checkbox"/> No	Approx. Date & Time of Occurrence	
ITEMS LOST			
1			
2			
3			
4			
	Date Acquired	Replacement Value	Condition Replacement
1			<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Yes <input type="checkbox"/> No
2			<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Yes <input type="checkbox"/> No
3			<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Yes <input type="checkbox"/> No
4			<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Yes <input type="checkbox"/> No

Report completed by:

Print Name

Signature

Date

Principal / Director:

Print Name

Signature

Date