

School LAND Trust Program
Best Practices as determined by
Compliance Review Process
June 2019

School Children's Trust section staff has completed the compliance review process for FY2018 under the direction of the Superintendent and Section Director Paula Plant in accordance with R277-477-7.3

The section reviews 10% of districts and charter schools annually.

These reviews prove valuable as we assess where we can improve in training and communication, and if any laws or rules were not adhered to regarding financial controls and expenditures.

Some best practices we identified are:

- Principals should have access to transaction-level detail, and should take the opportunity before the end of the FY to make sure items purchased with TL funds are coded correctly by the district, and that other purchases are not coded to TL incorrectly.
- When budgeting for General Supplies only purchase items needed to implement the plan. The program was not intended to supplant the general supply budget.
- When preparing plans
 - A discussion on school-wide assessment data is required
 - The goals must be student-focused, measurable, and show improved academic performance.
- Elections**
 - Elections must be noticed at least 10 days before listing:
 - Date(s), time, location
 - How many positions are open
 - How to file to participate
 - Terms must be staggered
 - Principal oversees elections of both parents and faculty/staff member(s)
 - Size of the council must be decided before the election process begins (Rules of Order and Procedure)
- Membership**
 - The principal is the only member that serves ex officio. No one else is appointed based on his or her office or position (e.g., vice principal, counselor, PTA/O President).
 - Contact information is required on the school website and SchoolLANDTrust.org
 - Keep both the school website and SchoolLANDTrust.org up to date if there are any midyear membership changes
- Open meetings requirements for Councils
 - Meetings may not be closed.
 - Business cannot take place over email, and can only take place by conference call if the meeting is noticed with instructions for public participation.
- Minutes
 - Must be retained for 3 years.
 - Current year minutes should be on the school website
 - Required to record motions and votes (roll-call)
- School Website requirements
 - On or before October 20th:
 - Council member names with direct email, phone # or both

- Proposed meeting schedule for the school year
 - A report to parents on how program funds were used in the prior year, and what was accomplished for students
 - At least one week before each meeting:
 - Notice time, place, date of the meeting
 - Meeting Agenda (with items to be voted on labeled Action Items)
 - Draft Minutes of Previous Meeting
 - Always on the website:
 - Opportunities provided to parents to serve
 - Dollar amounts received each year through the program
 - Rules of Order and Procedure (example on SchoolLANDTrust.org – please revise – don’t post a template as your approved rules)
 - Current Year minutes
- Correctly entering required reports on the SchoolLANDTrust.org website
 - Fall (after August 1 but before October 20):
 - Principal Assurance
 - Carefully review questions and answer thoughtfully –it is a compliance concern if the questions are not answered honestly
 - Council membership with contact info – must match school website
 - Final report for previous year’s plan
 - Principals need access to transaction-level data to ensure that school expenditures agree with district reported expenditures and proposed expenditures in the plan
 - Spring
 - Progress Report
 - Upcoming Plan
 - Goals are student focused
 - Expenditures are identified in the action plan
 - Behavioral interventions are directly tied to academic goals
 - Signature Page
 - Should be submitted with upcoming plan for board review
- Excess carry over/The amendment process
 - Any carryover greater than 10% is automatically flagged
 - Review the budget with the council regularly
 - Implement the plan as approved or amend it.
 - Amend plan as needed. Amendments require a vote of the council, and must be posted on SchoolLANDTrust.org for further review
 - Tell your district the amendment has been entered on SchoolLANDTrust.org
 - Funds may not be spent as amended until the local board has approved the amendment and the amendment has been reviewed by USBE – School Children’s Trust.

**Charter schools may use the Governing Board when the membership is consistent with the law or they may set up the election process for Charter Schools. Charter principals are not required to serve on the Trust Land Council, but may serve at the Board’s discretion.