



**REQUEST FOR QUALIFICATIONS
INTERNAL AUDIT SERVICES
RFQ# 318-19**

The Garland Independent School District (District) Board of Trustees (Board) is requesting qualification statements from qualified Internal Audit Firms to provide internal audit services as needed throughout the year. It is anticipated that one firm would be selected to perform the work and is referred to hereafter as “Internal Audit Firm”.

I. BACKGROUND INFORMATION

The Garland Independent School District (“the District”) has an enrollment of 56,471 in grades pre-kindergarten through 12, on 71 campuses. The total 2017-18 budgeted expenditures for the General, Food Service and Debt Service Funds is \$597,794,271. The school district expended federal financial assistance for several programs including, but not limited to: National School Lunch Program, ESEA Title I Part A - Improving Basic Programs, ESEA Title I Part C - Education of Migratory Children, ESEA Title II, Part A –Teacher and Principal Training, IDEA Part B - Formula, and Property tax collections are handled by the District’s in-house tax department.

The District utilizes the Oracle E-Business Suite as its ERP system. The District is currently on version 12.1.3 and is currently operating the following Oracle Modules:

- General Ledger
- Accounts Payable
- Cash Management
- Fixed Assets
- Projects
- Inventory
- Order Management
- Purchasing
- iProcurement
- iExpense
- Public Sector Building
- Human Resources
- Payroll
- Learning Management
- iSupplier
- iSourcing
- Advanced Benefits

The District has been live on Oracle since September 2005.

II. Scope Of Work

A. Purpose

The District has chosen to maintain a comprehensive program of internal auditing. The Internal Audit Firm shall furnish the Board and administration with analyses, recommendations, counsel, and information concerning reviewed activities. The District shall support the internal audit program as an objective assurance of its operations and shall consider this evaluation in its objectives to improve the effectiveness of all processes.

B. Role

The Board establishes responsibilities and scope of work for engagements. The role of Internal Audit shall be to provide an independent and objective evaluation and assurance activity that assists the Board and District management in accomplishing their objectives by bringing a systemic and disciplined approach to evaluate the organization's risk management, control, and governance processes. The department shall operate consistent with Board policy CAA (LOCAL).

Internal Audit may administer the District's hotline and perform investigations regarding alleged fraud. Non-fraud complaints are forwarded to the appropriate administrator consistent with Board policies, and complaints regarding specific personnel including personnel issues falling under Board policy DGBA (LOCAL) are forwarded to the Title IX coordinator.

Investigations of fraud shall be limited to financial issues. If during the investigation matters become more related to ongoing or serious employee misconduct, Internal Audit shall turn over the investigation to Human Resources. Internal Audit shall provide Human Resources with a report on its findings up to that point regarding the alleged fraud reported. The internal auditor may continue such an investigation upon the request of the Board of Trustees, Board Finance and Audit Committee, Title IX coordinator, Superintendent, or general counsel.

The role of the internal auditor shall not circumvent Board policies DIA (LOCAL) or FFH (LOCAL).

C. Professional Standards

The following guidelines are used to perform internal audit activities:

- The Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, Inc.
- Code of Ethics as set forth by the Institute of Internal Auditors, Inc.
- Government Auditing Standards, published by the United States General Accounting Office (GAO)

D. Authority

The Internal Audit Firm has no authority over the personnel and activities being audited. Its independence from operating responsibility promotes objectivity. As an independent appraisal function, Internal Audit may examine and evaluate any activity of the District.

To conduct audits, the Internal Audit Firm shall be authorized access to District activities, records

(paper or electronic), property, and personnel. Audit staff shall only be authorized access to student records to the extent permissible under law, including, but not limited to, the Family Educational Rights and Privacy Act (FERPA). Documents and information provided to the Internal Audit Firm during a periodic review shall be handled in the same prudent and confidential manner as by those employees normally accountable for them.

Internal Audit Firm is not authorized to conduct searches of an employee's work space without the written approval of the employee. Any documents requested that are not provided to Internal Audit shall be requested in writing to the employee's immediate supervisor.

Outside of the workday, Internal Audit Firm should not meet with any employee, on or off District facilities, without the written approval of Human Resources. However, an employee may request a meeting with Internal Audit outside of working hours or off District premises, should he or she desire to do so.

E. Organization

The internal audit program and the internal auditor shall collaborate under policies established by the Board and Board-approved procedures established by the Board Finance and Audit Committee. Although the Internal Audit Firm reports directly or "functionally" to the Board, and administratively to the Superintendent, the Finance and Audit Committee shall serve as an initial point of contact to accomplish the following:

1. Meet periodically with the Internal Audit Firm and review all reports and direct corrective action for improvements;
2. Review communications from the Internal Audit Firm; and
3. Receive updates on the implementation of recommendations.

For purposes of this engagement, "report functionally" means, but is not limited to, the Board acting in:

1. Approving Internal Audit plans;
2. Establishing resource requirements for the auditor, including the audit budget and resource plan;
3. Receiving communication from the Internal Audit Firm and administration on Internal Audit's performance relative to its plans and other matters;
4. Communicating with the Internal Audit Firm concerning audit activities;

Individual Board members may contact Internal Audit Firm with suggestions of investigation or audit focus areas but shall not have individual authority to direct audits or investigations. Audit selection shall be based on the Internal Audit Firm's professional judgment, augmented by the direction of the Board acting as a whole.

For purposes of this engagement, "report administratively" means the Superintendent providing appropriate structure for Internal Audit Firm's function within the District, which includes, but is not limited to:

1. Budget, accounting, procurement, and information technology support;
2. Communication with the Internal Audit firm concerning activities;

3. Adequate work space
4. Assistance to the Board in evaluating performance of the Internal Audit Firm;
5. The Superintendent may direct areas to be investigated or audited and shall work cooperatively with Internal Audit Firm to ensure access and removal of impediments to audited areas.

The Internal Audit Firm may conduct other investigations or audits at the request of the Board, Finance and Audit Committee, Superintendent, or general counsel. The Title IX coordinator may request Internal Audit's assistance in an investigation he or she is conducting with a limited scope.

F. Inability to Perform

Internal Audit Firm shall provide notice in writing within three business days if after receiving a directive to conduct an audit or investigation from the Board, the Superintendent, or general counsel, the Internal Audit Firm is not qualified or lacks the necessary resources to perform the requested task. In the written notice, Internal Audit Firm shall inform the requesting party what resources or qualifications are necessary to competently perform the requested audit or investigation and shall work cooperatively with the requesting party to assist the District in obtaining the desired audit or investigation.

The Board, Superintendent, general counsel, and Internal Audit Firm shall work cooperatively to ensure that requests or directives for investigations or audits do not conflict with other requested investigations or audits. If the requested audits or investigations conflict, the majority of the Board shall make the final decision.

G. Independence

All Internal Audit activities shall remain free of influence by any element in the District, including matters of audit selection, scope, procedures, frequency, timing, or report content, other than direction by the Board, Superintendent, or general counsel on areas to be audited to permit maintenance of an independent and objective mental attitude necessary to render reports.

Internal Audit Firm shall have no direct operational responsibility or authority over any of the activities he or she reviews and shall neither develop nor install systems or procedures, prepare records, or engage in any other activity that would normally be audited.

The Internal Audit Firm shall have no authority to direct the activities of any District employee not employed by Internal Audit Firm except to the extent such employees have been appropriately assigned to assist in the audit.

H. Audit Scope

The scope of engagement for FY 2019-2020 is identified in Section III D. Fees. Possible audits for future year audits are listed on Exhibit B. Audit will include but not limited to the examination and evaluation of the adequacy and effectiveness of the District's governance, risk management process, system of internal controls, and the quality of performance in carrying out assigned responsibilities to achieve the District's stated goals and objectives.

This includes:

1. Auditing or reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information;
2. Auditing or reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports and whether the District is in compliance;
3. Auditing or reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
4. Auditing or reviewing and appraising the economy and efficiency with which resources are employed;
5. Auditing or reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned;
6. Auditing or reviewing specific operations at the direction of the Board or the District administration, as appropriate; and
7. Monitoring and evaluating the effectiveness of the District's risk management system.

Audit Planning

Internal audits shall be planned and conducted in accordance with the *Standards for the Professional Practice on Internal Auditing* and the *Code of Ethics* promulgated by the Institute of Internal Auditors. Internal audits shall include:

1. Establishing risk-based plans to determine the priorities of Internal Audit;
2. Communicating Internal Audit's plans and resource requirements to the Board Finance and Audit Committee for review and approval;
3. Responding to the Board Finance and Audit Committee's special requests for audit and consulting services;
4. Responding to the Superintendent's special requests for audit and consulting services;
5. Communicating results and recommendations to appropriate individuals;
6. Maintaining a system to monitor the disposition of results and recommendations communicated to the administration;
7. Reporting periodically to the Board Finance and Audit Committee on accomplishments relative to the audit plan and any special requests; reporting shall include significant risk, control, and policy issues identified during audits;
8. Coordinating audit efforts with the District's certified public accountants; and

J. Reporting

A written report shall be prepared and issued by Internal Audit Firm following the conclusion of each audit, and shall be distributed as appropriate. A copy of each audit report and a summarization shall be forwarded to the Superintendent and Board.

All final audit reports may include the administration's response and corrective action taken or to be taken regarding the specific findings and recommendations. The administration's response shall include a timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed.

In cases where a response is not included within the audit report, management of the audited area shall respond in writing within 30 days of the publication to Internal Audit and those on the distribution list.

Internal Audit shall be responsible for appropriate follow-up on audit findings and recommendations. All significant findings shall remain in an open-issues file until cleared by Internal Audit. Internal Audit shall issue periodic status reports to the Board with copies issued to the Superintendent.

Results of investigations of suspected fraudulent activities shall be provided to the Board Finance and Audit Committee, Superintendent, appropriate administrator, and Human Resources, when appropriate.

K. Resolution of Disputes

Internal Audit shall make all attempts to resolve at the lowest level any disputes regarding specific findings or recommendation disagreements. In the event Internal Audit's staff cannot resolve the issue, the matter shall be referred to the Superintendent for resolution. In the event the dispute is not satisfactorily resolved or involves the Superintendent, it shall be referred to the Board for adjudication.

L. Independent Auditor

The proposer must demonstrate the capability to perform the annual audit in accordance with generally accepted government auditing standards and State Board of Education auditing rules. Public accounting Internal Audit Firms that have performed annual audits for similar entities are encouraged to file a proposal.

M. Term of the Audit Engagement

The contract for audit services based upon Board of Trustees approval of the proposal will be for the fiscal year ending June 30, 2020. The District may request to extend this agreement for another four years through fiscal year June 30, 2024, following satisfactory delivery of the services specified in the proposal and engagement letter.

N. Dispute Resolution

Disputes concerning the contractual services shall be governed by the laws of the State of Texas and venue for any dispute shall be Dallas County.

III. PROPOSAL CONTENT

A. Cover Letter

See conditions for submission of proposal in Section IV.

B. Technical Component

To describe clearly the Internal Audit Firm's understanding of the work to be done, the proposer will:

1. Provide a definition of the term "generally accepted government auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements;
2. Explain the proposer's approaches to performing an audit, including the methodology, nature, timing and extent of audit procedures to be performed;
3. Describe how the approach to performing the audit would be affected if this were a multiyear contract; and
4. Make a statement concerning the independence of the proposer, including direct and indirect financial interest, and the relationship of the proposed audit team to employees of the district and any of the board members.

C. Management Component

The proposer will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for qualifications. To meet this requirement:

1. Provide the name of the external quality control review organization of which the proposer is a member and the proposer's length of membership. Also, state the review organization's planned frequency of peer reviews;
2. State whether the Internal Audit Firm has received a peer review and whether in the most recent review an unqualified report was issued. Also, provide a copy of the most recent peer review report;
3. State whether the proposer is a national, regional or local Audit Firm;
4. Provide evidence that the proposer has experience in performing internal audits in Texas K-12 school districts. List current and past audit clients along with the names and telephone numbers of contact persons and number of years audit services were provided. State the average daily attendance of the public schools on the list;
5. State whether the proposer is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and licensing boards of other states;
6. State whether the proposer or its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
7. Describe the proposed audit team, in terms of job positions in the Internal Audit Firm;
8. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the educational background of all staff members named and professional licenses held;

9. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last two years;
10. Provide the names and qualifications of any needed outside specialists and consultants that will assist the proposer's staff members;
11. Describe staff rotation plans for audit team members if this is to be a multiyear contract;
12. Describe the level of assistance that will be expected from District personnel; and

D. Fees

Garland ISD is requesting a fee structure that would provide a fixed fee for a prescribed scope of work for the 2019/2020 fiscal year - July 1, 2019 through June 30, 2020. In addition to the fixed fee structure, Garland ISD is requesting hourly, daily, and weekly staff bill rates for unforeseen needs that may arise during the term of this engagement. At the beginning of each school year or as determined by the Board of Trustees, a new scope of work and fixed fee will be negotiated.

Audits included in Scope of Work for 2019-2020 are listed below and the sequence of the audits will be finalized with the selected firm.

- PEIMS
- Cash Handling
- Employee Compensation (Stipends, Duty, Overtime)
- P-Card Transactions-835 cards, annual spend \$4,800,00-\$5,100,000

IV. CONDITIONS FOR SUBMISSIONS OF PROPOSAL

All qualification statements in response to this request must meet the following conditions to be considered:

- A. RFQ must include a cover letter clearly stating the name of the Internal Audit Firm and the name, address, and telephone number of the proposer's representative;
- B. Respondent must address each of the audit requirements as stated in this Request for Qualifications;
- C. The District reserves the right to reject any and all submittals, and to negotiate portions thereof. Submittals that address only part of the requirements contained in this solicitation for qualifications will not be considered;
- D. The respondent shall furnish such additional information that the District may reasonably require;
- E. The District will not be liable for any cost incurred in the preparation of submissions; and
- F. The District may request a representative attend an interview prior to Board of Trustee approval. The District will not be liable for the costs incurred by the proposer in connection with such interview.

- G. The District and firm may enter into discussions and revisions of submissions, as necessary. Discussions/negotiations may occur proposers who are deemed to be within the final competitive range; however, GISD reserves the right to award a contract without discussions/negotiations.
- H. Proposal must be signed by an authorized individual to contractually bind their Internal Audit Firm when submitting the response. Failure to sign the Proposal will be considered as a “mistake in Proposal”, and the Proposal will be rejected as “non-responsive.”
- I. Respondent affirms that its company, corporation, firm, partnership or individuals response to this proposal is in all respects bona fide, fair and was not made with collusion or fraud with any person, joint venture, partnership, corporation or other legal entity engaged in this type of business prior to the official opening of this proposal.
- J. Upon notification of potential selections for award, the person or entity submitting this proposal must give notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in this conviction of a felony (this requirement does not apply to a publicly held corporation).
- K. In the event that any one or more of the provisions contained in this Request for qualifications (or resulting purchase order) shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provisions shall not affect any other provision hereof, and this Request for qualifications (or any resulting purchase order) shall be construed as if the invalid, illegal or unenforceable provision(s) had never been contained herein.
- L. Pursuant to Texas Government Code Chapter 2270, Company certifies that it does not boycott (as defined in Texas Government Code Chapter 808) Israel and will not boycott Israel during the term of this Agreement with the Garland ISD.
- M. During the term of this agreement, the firm’s employees have the potential to have continuing duties and direct contact with students. Subsequently, the supplier is responsible for complying with Texas Education Code § 22.0834. Firm may not commence work until all staff certified that the proper background checks were performed and approved by GISD Fingerprinting Department.
- N. Responses will be evaluated on the basis of demonstrated competence, qualifications to perform the services, and a fair and reasonable price as listed below.

Criteria	Maximum Score
Fees	30%
Demonstrated Competence and Qualifications 1. Technical Component 2. Management Component 3. Interviews/Presentations (If Required)	70%
Total	100%

O. Performance of the selected firm will be evaluated using a Likert Scale for the items listed below.

1. Audit team recognizes its direct reporting responsibility to the audit committee
2. Sufficient communication exist between the audit firm and audit committee
3. Resources are allocated to meet audit timelines
4. Firm is responsive to request for special investigations
5. Audit staff have the expertise and experience to perform the audit
6. Personnel performed duties in a professional manner
7. Audit team and senior staff were available for called meetings
8. Findings are discussed with management prior to submission to audit committee
9. Reports are thorough, findings properly documented, risk assessed, and suggested corrective action stated
10. Senior management of the firm provided guidance as needed

V. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery

Responses to the request for qualifications should be addressed to:

Mark Booker, Director of Purchasing
Garland Independent School District
501 S. Jupiter
Garland, Texas 75042

Proposals must be received no later than 10:30 AM, May 16, 2019. Proposals received at the GISD Purchasing Office after the time and date specified above will not be considered and will be filed unopened.

Oral or telegraphic proposals transmitted via the District's facsimile machine are not acceptable. Proposals must be submitted to the District in a sealed envelope. **DO NOT FAX YOUR PROPOSAL!**

B. Number of Copies of Proposal

Submit 3 copies of the proposal. The proposals are to be bound and sealed.

VI. ASSISTANCE TO PROPOSERS

Any person wishing to obtain additional information about the request for qualifications, including examples of specific District schedules, or about the operations of the District may contact:

Don Friedel, buyer, at Bids@garlandisd.net

The District will only respond to questions submitted via email.

The District will post addendums to the RFQ at <https://www.garlandisd.net/connect/do-business/current-opportunities> no later than May 7, 2019 by 4:00 p.m.

VII. PROPOSED SCHEDULE

Listed below are the milestone events for this engagement and are subject to change.

- Due date for all submissions May 16, 2019
- Fee Tabulation prepared by Purchasing May 20, 2019
- Send Qualification to evaluation team May 21, 2019
- Evaluation Period-Possible Interviews May 28-June 3, 2019
- Board of Trustee Award Date June 5, 2019

VIII. BOARD OF TRUSTEE APPROVAL

The Board of Trustees expects to engage an audit Internal Audit Firm for five years. However, the Board of Trustees expressly reserves the right to reject all qualification statements and to review the relationship on an annual basis and to formally approve each year's extension. The Garland Independent School District reserves the right to cancel any contract resulting from this Request for qualifications at any time, for any reason (or for no reason) with a thirty day written notice to the Internal Audit Firm. The Internal Audit Firm may cancel any resulting contract, at any time for any reason, or for no reason with a sixty (60) day written notice. Any notice required or permitted to be delivered to the Internal Audit Firm shall be deemed to be delivered when mailed by registered or certified mail, return receipt requested, postage prepaid, and addressed to the bidder's address appearing on the face of the Request for Qualifications (or as subsequently revised or changed). Any compensation due the Internal Audit Firm will be limited to items received and/or services performed and accepted by the District. It is possible that the Board could terminate the relationship at any time. However, the Board of Trustees does not desire or expect that to be the case and assumes that a long and satisfactory relationship will be the experience.

Attachment A

Board Policies

All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources.

Note: See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:
- for Board members—BBF
- for employees—DH
- Financial conflicts of interest:
- for public officials—BBFA
- for all employees—DBD
- for vendors—CHE
- Compliance with state and federal grant and award requirements: CB, CBB
- Financial conflicts and gifts and gratuities regarding federal funds: CB, CBB
- Systems for monitoring the District's investment program: CDA
- Budget planning and evaluation: CE
- Compliance with accounting regulations: CFC
- Activity fund management: CFD
- Criminal history record information for employees: DBAA, DC
- Disciplinary action for fraud by employees: DCD, DCE, and DF series

Fraud and Financial Impropriety

The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the District.

Definition

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other District assets, including employee time.
4. Impropriety in the handling of money or reporting of District financial transactions.
5. Profiteering as a result of insider knowledge of District information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the District.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. [See CB, DBD]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failure to provide financial records required by federal, state, or local entities.
11. Failure to disclose conflicts of interest as required by law or District policy.
12. Any other dishonest act regarding the finances of the District.
13. Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.

Financial Controls and Oversight

Each employee who supervises or prepares District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

Fraud Prevention

The Superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District.

Reports

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to a person with authority to investigate the suspicions, including any supervisor, the Superintendent or designee, the Board President, or local law enforcement.

Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

Protection from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]

Fraud Investigations

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

Response

If an investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee is found to have committed fraud or financial impropriety, the Superintendent or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the District shall take appropriate action, which may include cancellation of the District's relationship with the contractor or vendor.

When circumstances warrant, the Board, Superintendent, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

Federal Awards Disclosure

The District shall disclose, in a timely manner in writing to the federal awarding agency or pass-through entity, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal grant award. [See CBB]

Analysis of Fraud

After any investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent or designee shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process:

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with DIA.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with DIA.
3. Complaints concerning retaliation relating to discrimination and harassment shall be submitted in accordance with DIA.
4. Complaints concerning instructional resources shall be submitted in accordance with EF.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

Notice to Employees

The District shall inform employees of this policy through appropriate District publications.

Guiding Principles

Informal Process

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Direct Communication with Board Members

Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.

PERSONNEL-MANAGEMENT RELATIONS
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA
(LOCAL)

Formal Process	<p>An employee may initiate the formal process described below by timely filing a written complaint form.</p> <p>Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.</p> <p>The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.</p>
Freedom from Retaliation	<p>Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.</p>
Whistleblower Complaints	<p>Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]</p>
Complaints against Supervisors	<p>Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee. Complaint forms alleging a violation of law by the Superintendent may be submitted directly to the Board or designee.</p>
General Provisions Filing	<p>Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including e-mail and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.</p>
Scheduling Conferences	<p>The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the employee fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the employee’s absence.</p>
Response	<p>At Levels One and Two, “response” shall mean a written communication to the employee from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the employee’s e-mail address of record, or sent by U.S. Mail to the employee’s mailing address of record. Mailed responses shall</p>

PERSONNEL-MANAGEMENT RELATIONS
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA
(LOCAL)

be timely if they are postmarked by U.S. Mail on or before the deadline.

Days	<p>“Days” shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is “day zero.” The following business day is “day one.”</p>
Representative	<p>“Representative” shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her in the complaint process.</p> <p>The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three days’ notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District’s counsel. The District may be represented by counsel at any level of the process.</p>
Consolidating Complaints	<p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.</p> <p>When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.</p> <p>If at any level of the grievance process the employee is granted the relief he or she has requested, the grievance shall be deemed resolved, and a copy of the written resolution shall be provided to the employee. A resolved grievance may not be appealed to the next level of the process and shall be considered closed.</p>
Untimely Filings	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice. Such appeal shall be limited to the issue of timeliness.</p>
Costs Incurred	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>

Complaint and
Appeal Forms

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the employee does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refile is within the designated time for filing.

Audio Recording

As provided by law, an employee shall be permitted to make an audio recording of a conference or hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the employee within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the con-

ference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

Level Two

If the employee did not receive the relief requested at Level One or if the time for a response has expired, the employee may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The employee may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the employee at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be strictly limited to the issues and documents considered at Level One. An employee shall not be permitted to seek any relief at Level Two that was not specifically requested on the Level One complaint form. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the employee did not receive the relief requested at Level Two or if the time for a response has expired, the employee may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the employee of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board

with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

Note: This policy addresses discrimination, harassment, and retaliation involving District employees. For discrimination, harassment, and retaliation involving students, see FFH. For reporting requirements related to child abuse and neglect, see FFG.

Definitions

Solely for purposes of this policy, the term “employee” includes former employees, applicants for employment, and unpaid interns.

Statement of Nondiscrimination

The District prohibits discrimination, including harassment, against any employee on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Retaliation against anyone involved in the complaint process is a violation of District policy.

Discrimination

Discrimination against an employee is defined as conduct directed at an employee on the basis of race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law, that adversely affects the employee’s employment.

Title VI

Desegregation Order

The District has a continuing intent to comply with Title VI of the Civil Rights Act of 1964 and with the provisions of its court order in the case of *United States of America v. Garland Independent School District*, C.A. No. 3-4100 C (N.D. Tex. Sept. 10, 1970), as Amended (July 14, 1987). Accordingly, the District will maintain aggressive efforts to recruit, employ, and promote qualified minorities for professional teaching and administrative positions. Recruitment, employment, and promotion practices, as spelled out in administrative regulations and related procedures, will be systematic, racially nondiscriminatory, and as objective as possible. The Superintendent or designee shall be responsible for the establishment and maintenance of regulations and procedures aimed at compliance.

Teacher Recruitment

In accordance with provisions of the July 14, 1987, Agreed Judgment and with assurances given to the U.S. Office for Civil Rights, the District shall employ the following strategies in its effort to recruit and employ minority teachers:

1. Recruit annually at no fewer than seven predominantly Black colleges, at least four of which shall be outside of Texas.
2. Recruit annually at no fewer than four major Texas colleges that have a significant number of Black senior students expected to graduate with teaching credentials.
3. Include Black professional employees in no fewer than six recruiting trips annually.

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4. Proffer teaching contracts to Black candidates whose credentials are acceptable, whose interview results are competitive, and whose employment is approved by the building principal, the Superintendent, and the Board.
5. Maintain records to document the ethnicity of all applicants, the job qualifications and personal qualifications of the applicants, and the recommendation to hire or not-to-hire and reasons therefore.
6. Notify minority community groups of teaching vacancies and establish a referral process for these groups to recommend applicants. These minority groups will include a proportion of Black groups that is at least commensurate with the proportion of Black persons in the minority population within the District's jurisdiction. Interested community groups shall be advised annually of the District's employment procedures, including screening and interview processes, Superintendent's recommendations, and Board action. Participating minority organizations shall also receive feedback on the status of minority applicants whom they have recommended.
7. Advertise teaching vacancies in major metroplex newspapers at the beginning of each school semester and at other times during the year when no qualified candidate is available in the applicant pool.
8. Develop and print brochures that outline the District's "new employee benefits" packages.
9. Establish a certification "hotline" for applicants, notify minority organizations identified in item 6, above, of the existence and purpose of the hotline, and include the hotline telephone number in newspaper advertisements.
10. Seek input on the recruiting schedule from the Multi-Ethnic Committee.
11. Work with community groups to establish college scholarships for interested minority students. The District shall annually seek scholarship support from the same minority groups involved in the recruitment/referral process, as well as from other community groups who regularly sponsor scholarships for graduating seniors. The Superintendent shall apprise the federal court of the results of the scholarship solicitation as a component in the June 20 required report.

Procedures and practices for the accomplishment of items 1–11, above, shall be set forth in administrative regulations.

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*Teacher
Employment*

With a general aim to employ the most qualified person for each teaching position, and with an ancillary aim to employ an increased number of minority teachers whose credentials are equal or superior to nonminority applicants, the District shall implement procedures as follows:

1. Screen all applicants to ascertain that they have valid certification or a state-approved alternate in the grade levels or subject areas where vacancies exist or are anticipated.
2. Interview at the central office level selected candidates who meet the criterion in item 1, above. The total number of persons interviewed shall be at the discretion of the assistant superintendent for personnel.
3. Notwithstanding item 2, above, grant an interview at the central office level to all minority teacher applicants who have valid certification in an area of need.
4. Refer for interview by the building principal a minimum of three persons for the vacancy, if available, and with the proviso that all Black and other minority applicants with appropriate certification will be interviewed.
5. Require written documentation from the appropriate administrator any time a recommendation is made to employ a non-minority teacher whose ratings for the position in question are equal or inferior to those of the minority candidate(s) under consideration.
6. Exact a recommendation to hire from the principal and the assistant superintendent for personnel or designee.
7. Forward to the Board a formal recommendation to hire from the Superintendent.

*Hiring / Promotion
of Administrators*

Selection of administrators in the District rests ultimately with the Superintendent, subject to approval by the Board. The Superintendent and designee(s) shall include the following as a part of the hiring/promotion process:

1. Post administrative vacancies (pay grades 11–16) inside the District; request posting in area metroplex districts; and advertise in professional publications or newspapers when appropriate.
2. Conduct initial screening at the Superintendent's level of all candidates for entry-level positions (pay grades 11–12) and other administrative positions (pay grades 13–16). Screening of minority candidates shall be based on an objective rating system that considers job requirements as posted/advertised and contained in the job description. Screening of other

candidates will also include ratings based on other credentials submitted at the time of application.

3. Refer to screening committees or to the appropriate assistant superintendent the highest-ranking candidates for the administrative positions. If there is a sufficient number of certified minority applicants for a position, at least 25 percent of those persons interviewed by the screening committees shall be minority persons. This 25 percent of minority applicants will include at least a proportion of Black applicants commensurate with the proportion of Black applicants for the vacancy.
4. Conduct interviews at the screening committee level of all persons referred by the Superintendent. Interview results shall be objectively quantified and combined with reference check results before forwarding a recommended list of finalists to the Superintendent for consideration. Persons interviewed during the past year may be considered without another interview.
5. Waive, at the Superintendent's discretion, the screening committee process for any applicant for a position at pay grades 13–16. When the Superintendent chooses to be responsible for the interviews, at least 25 percent of those interviewed should be qualified minority candidates, when available. This 25 percent of minority applicants will include at least a proportion of Black applicants commensurate with the proportion of Black applicants for the vacancy.
6. Document reasons for the failure to recommend to the Board any minority applicant whose ratings are equal or superior to nonminority candidates for the same position(s).

Procedures and practices for the accomplishment of items 1–6, above, shall be set forth in administrative regulations.

Recordkeeping

The District shall maintain for three years records that document vacancy announcements, applications received, applicants interviewed, rating criteria and results, persons selected, and written qualifications therefore.

*Penalty for
Discrimination*

The District shall not tolerate discrimination in any of the forms mentioned above practiced by any of its employees against any other employees and will take appropriate disciplinary action against any employee who so discriminates.

Harassment

Prohibited harassment of an employee is defined as physical, verbal, or nonverbal conduct based on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis

prohibited by law, when the conduct is so severe, persistent, or pervasive that the conduct:

1. Has the purpose or effect of unreasonably interfering with the employee's work performance;
2. Creates an intimidating, threatening, hostile, or offensive work environment; or
3. Otherwise adversely affects the employee's performance, environment, or employment opportunities.

Examples

Examples of prohibited harassment may include offensive or derogatory language directed at another person's religious beliefs or practices, accent, skin color, gender identity, or need for workplace accommodation; threatening or intimidating conduct; offensive jokes, name calling, slurs, or rumors; physical aggression or assault; display of graffiti or printed material promoting racial, ethnic, or other stereotypes; or other types of aggressive conduct such as theft or damage to property.

Sexual Harassment

Sexual harassment is a form of sex discrimination defined as unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. Submission to the conduct is either explicitly or implicitly a condition of an employee's employment, or when submission to or rejection of the conduct is the basis for an employment action affecting the employee; or
2. The conduct is so severe, persistent, or pervasive that it has the purpose or effect of unreasonably interfering with the employee's work performance or creates an intimidating, threatening, hostile, or offensive work environment.

Examples

Examples of sexual harassment may include sexual advances; touching intimate body parts; coercing or forcing a sexual act on another; jokes or conversations of a sexual nature; and other sexually motivated conduct, communication, or contact.

Retaliation

The District prohibits retaliation against an employee who makes a claim alleging to have experienced discrimination or harassment, or another employee who, in good faith, makes a report, serves as a witness, or otherwise participates in an investigation.

Examples

Examples of retaliation may include termination, refusal to hire, demotion, and denial of promotion. Retaliation may also include threats, unjustified negative evaluations, unjustified negative references, or increased surveillance.

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Prohibited Conduct	In this policy, the term “prohibited conduct” includes discrimination, harassment, and retaliation as defined by this policy, even if the behavior does not rise to the level of unlawful conduct.
Reporting Procedures	<p>An employee who believes that he or she has experienced prohibited conduct or believes that another employee has experienced prohibited conduct should immediately report the alleged acts. The employee may report the alleged acts to his or her supervisor or campus principal.</p> <p>Alternatively, the employee may report the alleged acts to one of the District officials below.</p>
Definition of District Officials	For the purposes of this policy, District officials are the Title IX coordinator, the ADA/Section 504 coordinator, and the Superintendent.
Title IX Coordinator	Reports of discrimination based on sex, including sexual harassment, may be directed to the designated Title IX coordinator. [See DIA(EXHIBIT)]
ADA / Section 504 Coordinator	Reports of discrimination based on disability may be directed to the designated ADA/Section 504 coordinator. [See DIA(EXHIBIT)]
Superintendent	The Superintendent shall serve as coordinator for purposes of District compliance with all other antidiscrimination laws.
Alternative Reporting Procedures	<p>An employee shall not be required to report prohibited conduct to the person alleged to have committed it. Reports concerning prohibited conduct, including reports against the Title IX coordinator or ADA/Section 504 coordinator, may be directed to the Superintendent.</p> <p>A report against the Superintendent may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.</p>
Timely Reporting	Reports of prohibited conduct shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to promptly report may impair the District’s ability to investigate and address the prohibited conduct.
Notice of Report	Any District supervisor who receives a report of prohibited conduct shall immediately notify the appropriate District official listed above and take any other steps required by this policy.
Investigation of the Report	The District may request, but shall not insist upon, a written report. If a report is made orally, the District official shall reduce the report to written form.

Upon receipt or notice of a report, the District official shall determine whether the allegations, if proven, would constitute prohibited conduct as defined by this policy. If so, the District official shall immediately authorize or undertake an investigation, regardless of whether a criminal or regulatory investigation regarding the same or similar allegations is pending.

If appropriate, the District shall promptly take interim action calculated to prevent prohibited conduct during the course of an investigation.

The investigation may be conducted by the District official or a designee, such as the campus principal, or by a third party designated by the District, such as an attorney. When appropriate, the campus principal or supervisor shall be involved in or informed of the investigation.

The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

Concluding the Investigation

Absent extenuating circumstances, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.

The investigator shall prepare a written report of the investigation. The report shall be filed with the District official overseeing the investigation.

District Action

If the results of an investigation indicate that prohibited conduct occurred, the District shall promptly respond by taking appropriate disciplinary or corrective action reasonably calculated to address the conduct.

The District may take action based on the results of an investigation, even if the conduct did not rise to the level of prohibited or unlawful conduct.

Confidentiality

To the greatest extent possible, the District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law.

Appeal

A complainant who is dissatisfied with the outcome of the investigation may appeal through DGBA(LOCAL), beginning at the appropriate level.

The complainant may have a right to file a complaint with appropriate state or federal agencies.

Records Retention

Copies of reports alleging prohibited conduct, investigation reports, and related records shall be maintained by the District for a period of at least three years. [See CPC]

Access to Policy

This policy shall be distributed annually to District employees. Copies of the policy shall be readily available at each campus and the District administrative offices.

Note: This policy addresses discrimination, harassment, and retaliation involving District students. For provisions regarding discrimination, harassment, and retaliation involving District employees, see DIA. For reporting requirements related to child abuse and neglect, see FFG. Note that FFH shall be used in conjunction with FFI (bullying) for certain prohibited conduct.

Statement of Nondiscrimination

The District prohibits discrimination, including harassment, against any student on the basis of race, color, religion, sex, gender, national origin, disability, age, or any other basis prohibited by law. The District prohibits dating violence, as defined by this policy. Retaliation against anyone involved in the complaint process is a violation of District policy and is prohibited.

Discrimination

Discrimination against a student is defined as conduct directed at a student on the basis of race, color, religion, sex, gender, national origin, disability, age, or on any other basis prohibited by law, that adversely affects the student.

Prohibited Harassment

Prohibited harassment of a student is defined as physical, verbal, or nonverbal conduct based on the student's race, color, religion, sex, gender, national origin, disability, age, or any other basis prohibited by law that is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Prohibited harassment includes dating violence as defined by this policy.

Examples

Examples of prohibited harassment may include offensive or derogatory language directed at another person's religious beliefs or practices, accent, skin color, or need for accommodation; threatening, intimidating, or humiliating conduct; offensive jokes, name calling, slurs, or rumors; physical aggression or assault; display of graffiti or printed material promoting racial, ethnic, or other negative stereotypes; or other kinds of aggressive conduct such as theft or damage to property.

Sexual Harassment

By an Employee

Sexual harassment of a student by a District employee includes both welcome and unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. A District employee causes the student to believe that the student must submit to the conduct in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's educational opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive educational environment.

Romantic or inappropriate social relationships between students and District employees are prohibited. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. [See DH]

By Others

Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of sexual harassment of a student may include sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; and other sexually motivated conduct, communications, or contact.

Necessary or permissible physical contact such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

Gender-Based Harassment

Gender-based harassment includes physical, verbal, or nonverbal conduct based on the student's gender, the student's expression of characteristics perceived as stereotypical for the student's gender, or the student's failure to conform to stereotypical notions of masculinity or femininity. For purposes of this policy, gender-based harassment is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of gender-based harassment directed against a student, regardless of the student's or the harasser's actual or perceived sexual orientation or gender identity, may include offensive jokes, name-calling, slurs, or rumors; physical aggression or assault; threatening or intimidating conduct; or other kinds of aggressive conduct such as theft or damage to property.

Dating Violence

Dating violence occurs when a person in a current or past dating relationship uses physical, sexual, verbal, or emotional abuse to harm, threaten, intimidate, or control the other person in the relationship. Dating violence also occurs when a person commits these acts against a person in a marriage or dating relationship with the individual who is or was once in a marriage or dating relationship with the person committing the offense.

For purposes of this policy, dating violence is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples

Examples of dating violence against a student may include physical or sexual assaults; name-calling; put-downs; or threats directed at the student, the student's family members, or members of the

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student's household. Additional examples may include destroying property belonging to the student, threatening to commit suicide or homicide if the student ends the relationship, attempting to isolate the student from friends and family, stalking, threatening a student's spouse or current dating partner, or encouraging others to engage in these behaviors.

Retaliation

The District prohibits retaliation by a student or District employee against a student alleged to have experienced discrimination or harassment, including dating violence, or another student who, in good faith, makes a report of harassment or discrimination, serves as a witness, or participates in an investigation.

Examples

Examples of retaliation may include threats, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.

False Claim

A student who intentionally makes a false claim, offers false statements, or refuses to cooperate with a District investigation regarding discrimination or harassment, including dating violence, shall be subject to appropriate disciplinary action.

Prohibited Conduct

In this policy, the term "prohibited conduct" includes discrimination, harassment, dating violence, and retaliation as defined by this policy, even if the behavior does not rise to the level of unlawful conduct.

Reporting Procedures

Student Report

Any student who believes that he or she has experienced prohibited conduct or believes that another student has experienced prohibited conduct should immediately report the alleged acts to a teacher, school counselor, principal, other District employee, or the appropriate District official listed in this policy.

Employee Report

Any District employee who suspects or receives notice that a student or group of students has or may have experienced prohibited conduct shall immediately notify the appropriate District official listed in this policy and take any other steps required by this policy.

Definition of District Officials

For the purposes of this policy, District officials are the Title IX coordinator, the ADA/Section 504 coordinator, and the Superintendent.

Title IX Coordinator

Reports of discrimination based on sex, including sexual harassment or gender-based harassment, may be directed to the designated Title IX coordinator for students. [See FFH(EXHIBIT)]

ADA / Section 504 Coordinator

Reports of discrimination based on disability may be directed to the designated ADA/Section 504 coordinator for students. [See FFH(EXHIBIT)]

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<i>Superintendent</i>	The Superintendent shall serve as coordinator for purposes of District compliance with all other nondiscrimination laws.
Alternative Reporting Procedures	<p>A student shall not be required to report prohibited conduct to the person alleged to have committed the conduct. Reports concerning prohibited conduct, including reports against the Title IX coordinator or ADA/Section 504 coordinator, may be directed to the Superintendent.</p> <p>A report against the Superintendent may be made directly to the Board. If a report is made directly to the Board, the Board shall appoint an appropriate person to conduct an investigation.</p>
Timely Reporting	Reports of prohibited conduct shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to immediately report may impair the District's ability to investigate and address the prohibited conduct.
Notice to Parents	<p>The District official or designee shall promptly notify the parents of any student alleged to have experienced prohibited conduct by a District employee or another adult.</p> <p>[For parental notification requirements regarding an allegation of educator misconduct with a student, see FFF.]</p>
Investigation of the Report	The District may request, but shall not require, a written report. If a report is made orally, the District official shall reduce the report to written form.
Initial Assessment	<p>Upon receipt or notice of a report, the District official shall determine whether the allegations, if proven, would constitute prohibited conduct as defined by this policy. If so, the District shall immediately undertake an investigation, except as provided below at Criminal Investigation.</p> <p>If the District official determines that the allegations, if proven, would not constitute prohibited conduct as defined by this policy, the District official shall refer the complaint for consideration under FFI.</p>
Interim Action	If appropriate and regardless of whether a criminal or regulatory investigation regarding the alleged conduct is pending, the District shall promptly take interim action calculated to address prohibited conduct or bullying prior to the completion of the District's investigation.
District Investigation	The investigation may be conducted by the District official or a designee, such as the principal, or by a third party designated by the District, such as an attorney. When appropriate, the principal shall be involved in or informed of the investigation.

	<p>The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.</p>
<p>Criminal Investigation</p>	<p>If a law enforcement or regulatory agency notifies the District that a criminal or regulatory investigation has been initiated, the District shall confer with the agency to determine if the District investigation would impede the criminal or regulatory investigation. The District shall proceed with its investigation only to the extent that it does not impede the ongoing criminal or regulatory investigation. After the law enforcement or regulatory agency has finished gathering its evidence, the District shall promptly resume its investigation.</p>
<p>Concluding the Investigation</p>	<p>Absent extenuating circumstances, such as a request by a law enforcement or regulatory agency for the District to delay its investigation, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.</p> <p>The investigator shall prepare a written report of the investigation. The report shall include a determination of whether prohibited conduct or bullying occurred. The report shall be filed with the District official overseeing the investigation.</p>
<p><i>Notification of Outcome</i></p>	<p>Notification of the outcome of the investigation shall be provided to both parties in compliance with FERPA.</p>
<p>District Action Prohibited Conduct</p>	<p>If the results of an investigation indicate that prohibited conduct occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the Student Code of Conduct and may take corrective action reasonably calculated to address the conduct.</p>
<p><i>Corrective Action</i></p>	<p>Examples of corrective action may include a training program for those involved in the complaint, a comprehensive education program for the school community, counseling to the victim and the student who engaged in prohibited conduct, follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred, involving parents and students in efforts to identify problems and improve the school climate, increasing staff monitoring of areas where prohibited conduct has occurred, and reaffirming the District's policy against discrimination and harassment.</p>
<p>Bullying</p>	<p>If the results of an investigation indicate that bullying occurred, as defined by FFI, the District official shall refer to FFI for appropriate</p>

notice to parents and District action. The District official shall refer to FDB for transfer provisions.

Improper Conduct If the investigation reveals improper conduct that did not rise to the level of prohibited conduct or bullying, the District may take disciplinary action in accordance with the Student Code of Conduct or other corrective action reasonably calculated to address the conduct.

Confidentiality To the greatest extent possible, the District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law.

Appeal A student or parent who is dissatisfied with the outcome of the investigation may appeal through FNG(LOCAL), beginning at the appropriate level. A student or parent shall be informed of his or her right to file a complaint with the United States Department of Education Office for Civil Rights.

Records Retention The District shall retain copies of allegations, investigation reports, and related records regarding any prohibited conduct in accordance with the District's records retention schedules, but for no less than the minimum amount of time required by law. [See CPC]

Access to Policy and Procedures Information regarding this policy and any accompanying procedures shall be distributed annually in the employee and student handbooks. Copies of the policy and procedures shall be posted on the District's website, to the extent practicable, and readily available at each campus and the District's administrative offices.

Possible Audits

- Central Office Cash Operations
- After School Child Care Programs
- Records Management Maintenance Department
- Maintenance work order
- Custodial Services
- Payroll System
- Attendance –
- Accounts Payable
- Construction Management
- Financial Management of the Construction
- Bond Program –
- Professional Services –
- Contract Audit
- Transportation Department
- PEIMS: Data Integrity Overtime - proposed audit for this year
- Food Service Department
- Textbook Inventory Management –
- Surplus Property Auctions
- Energy Management
- Human Resources
- Risk Management

Examples of compliance audits performed in Texas school districts include:

- Fair Labor Standards Act Compliance Study
- Conflict of Interest Policy Compliance
- Sales Tax Audit
- Record Retention
- Open Records Requests
- Master Schedules: Secondary School Student/Teacher Ratios –
- State Compensatory Education Program
- Alternative School Placements

Audits are also categorized by their objective. Audits of cash receipts are performed to evaluate the process of receiving, safeguarding and recording cash.

Examples of cash receipts audits are audits of:

- athletic gate receipts,
- after school or extended day programs,
- fund raisers and other projects involving the receipt of cash, and –insurance claim receipts.

Activity fund audits have a significant cash receipts component.

Typical inventory audits are:

- Supply Warehouse Inventory –
- Operations Department Inventory: Custodial, Maintenance, Transportation, etc.
- Food Service Department Inventory
- Textbook Inventory –
- Fixed Asset Inventory: Furniture, Computers, Equipment, Vehicles, etc –

Other

- rolling owner controlled insurance plan audit
- evaluation of physical security system –
- legal expense review and analysis –review of vending contracts
- artificial turf study
- evaluation of the use of technology in the classroom –wireless laptop impact study
- evaluation of an on-line employment application system
- compensation survey and analysis –comparison of the State Comptroller's recommended 101 Best Practices to district practices.

Attachment C

2018-2019 Risk Assessment

Current Risk by Institute of Internal Audit (IIA) Categories

Achievement of the Organization's Strategic Objectives

The District is guided by its Strategic Plan, written by the Administration and approved by the Board. Likewise, the Board and management have a myriad of educational programs and directives to educational personnel. To date, IA has focused on financial issues, but the greater task is to determine with assurance if the Board's and Superintendent's programs are being conducted as envisioned, and if so, producing results as expected. IA currently lacks competence to engage in this type of performance audit. The Board may want to consider assigning an assistant principal or other District educational executive to IA for a year to plan and, with auditor assistance, conduct a performance audit on part of the strategic plan.

Safeguarding of People and Assets

In 2015, two terrorist gunmen attacked the Curtis Culwell Center while an event was taking place, and were killed by a Garland City Police Officer stationed in protection of the center. Additionally, recently in New Mexico, school-age children were being trained to commit terrorist acts against schools. Safety of students and employees is the Board's first responsibility.

The risk of fraudulent payments and requests for services is ever present, as well as the risk of failing to safeguard District assets. Is technology equipment adequately tracked and routinely inventoried? Is fuel usage documented and monitored? Are food, facilities, and maintenance inventories tracked and routinely inventoried? Are District assets, including fields, buildings, and vehicles used without authorization, possibly placing the District at risk of liability should an injury occur? Are insurance coverages reviewed by a party outside of Risk Management?

With the audits and investigations conducted to date, it is clear that the weak point of the District's payment procedures is with procurement cards and check requests. In these two instances the Purchasing Department is removed from the purchasing process. However, the convenience of these procedures warrant their use as long as sufficient internal control limits the risk of loss.

Compliance with Laws, Regulations, Policies, Procedures, and Contracts

The District provides many benefits for students and their parents or guardians. With such benefits is the risk that some individuals are shown favoritism.

The District receives substantial amounts of Federal funds. Noncompliance with these programs places such funds at risk.

Payroll processing includes the majority of the District's funds. Are employees properly documented and correctly paid?

The Public Education Information Management System (PEIMS) includes not only the District's attendance information but also items that affect funding, including bilingual

status, special education status, and career technology. Are these areas adequately monitored and internal controls in place to assure information accuracy?

Student Nutrition Services, supported by federal funds, includes cash handling, free or reduced lunch processing, and inventory. Are internal controls in this area adequate?

Reliability and Integrity of Financial and Operations Information

The District relies upon Oracle and other automated systems. The District's outside auditors conduct sufficient audit steps to satisfy themselves as to the soundness of Oracle to support the financial audit but to date no District-wide Information Technology audit of Oracle and other software systems has been done.

Effectiveness and Efficiency of Operations and Programs

Risk assessment is not solely for purposes of internal activities. Both internal and external risks should be considered. For example, does the District have a contingency plan if a tornado renders one of its schools unusable for an extended period of time? Is District electronic information backed up at a location unlikely to be affected by weather events that may affect District facilities?

Previous Audit Recommendations Not Enacted

Per TEA, assets and records should be separated. This is known as separation of duties. Despite this and IA's March 30, 2016 audit recommendation that the District vendor GDS not be contracted for both providing the District with Dallas Central Appraisal District (DCAD) records *and* collecting property tax payments via credit cards, as well as not allowing the same District employees to have access to both property tax cash payments *and* District property tax records, no changes have been made. By having access to both records and payments, by cash and by credit card, millions of dollars in District revenue could be stolen without anybody knowing. This lack of internal control is compounded by the District not reconciling annual GDS appraisal information to DCAD's, nor reconciling monthly GDS changes to monthly DCAD changes, nor by monthly reconciling total property taxes due per Oracle to the Tax Office's property tax records.

Nobody checks daily deposits by looking online at the District's bank accounts. The Board is reminded that from November 2014 until July 2015, the District's Tax Office bank account was not reconciled by the Business Office allowing eight cash thefts totaling \$20,774 over this time period to go undetected. Checking for correct deposits online is quick and costs nothing.

Thousands of the District's identity cards are outstanding in the community as students and employees left without returning them, yet no change has been made to reissue identity cards by year with color coding or written school years to indicate for which years the cards are applicable.

Certain check requests, because of their amount or category, continue to be issued in violation of District policy. Check requests bypass the Purchasing Department and encumbrance rules. Without oversight, such as the Board being made aware of these payments, management override of District internal control regarding expenditures is possible. Board members should review all check requests.

Note: No doubt these are not all the risks the District faces, but rather are the more serious ones that came to the attention of Internal Audit

Required Forms-

Compliance Form

An authorized company representative must sign this form to indicate compliance with the requirements of this engagement. All exceptions shall be listed on this page, with complete detailed conditions and information included or attached. The District will consider any exceptions in its award decisions, and the District reserves the right to accept or reject any submittal.

Please list exceptions below (attach additional sheets, if needed):

Company Name

Address

City State Zip

Printed Name Title

Signature

Email Address

Telephone # Fax #

**Certification for Criminal History Check
(In Compliance With Texas Education Code § 22.0834(A))**

“Covered employee” - A “covered employee” is a person who is an employee, applicant, agent or Subcontractor of the Contractor or of any Subcontractor of the Contractor, if (a) the person has or will have work duties related to the Project that will be performed on District property or at another location on a regular or repeated basis, (b) students are regularly present at such location, and (c) the person will have verbal or physical interaction with, or be in direct proximity to, one or more students.

“Direct contact with students”-The contact that results from activities that provide substantial opportunity for verbal or physical interaction with students that is not supervised by a certified educator or other professional district employee. Contact with students that results from services that do not provide substantial [the] opportunity for unsupervised interaction with a [an individual] student or students, such as addressing an assembly, officiating a sports contest, or judging an extracurricular event, is not, by itself, direct contact with students. However, direct contact with students does result from any activity that provides substantial [the] opportunity for unsupervised contact with students, which might include [such as], without limitation, the provision of [individualized] coaching, tutoring, or other services to students.

“Disqualifying conviction” - A “disqualifying conviction” is a conviction of (a) any felony under the Texas Penal Code, (b) any offense for which the person is required to register as a sex offender under Chapter 62 of the Texas Code of Criminal Procedure, (c) any equivalent offense under the laws of the United States or any other state, (d) any offense against a child, (e) misdemeanor possession of a controlled substance within 10 years, (f) any weapon offense, (g) theft, larceny, fraud, issuance of a bad check, theft by check above the class C misdemeanor level, or more than one offense at the class C level, (h) forgery, (i) altering an Official Document, (j) perjury, or (k) securing executing of a document by deception.

On behalf of _____ (“Contractor”), I certify that [check one]:

None of Contractor’s employees are *covered employees*, as defined above. The service contractor shall also certify that it will take reasonable steps to ensure that the conditions or precautions that have resulted in a determination that any person is not a covered contract employee continue to exist throughout the time that the contracted services are provided.

Or

Some or all of Contractor’s employee are *covered employees*. If this box is selected, I further certify that:

- (1) Contractor has obtained all required criminal history record information, through the Texas Department of Public Safety, regarding its covered employees. None of the covered employees has a disqualifying conviction.
- (2) If Contractor receives information that a covered employee has a disqualifying conviction, Contractor will immediately remove the covered employee from contract duties and notify the District in writing within 3 business days that it has done so. Noncompliance by Contractor with this certification may be grounds for contract termination.

Signature

Title

Date

Confidential Information Declaration & Copyright Authorization Form

The bidder must stamp in bold red letters the term "CONFIDENTIAL" or "PROPRIETARY" on every page of any part of a bid that the bidder claims is confidential or proprietary. *Furnishing confidential or proprietary information is discouraged.* The District cannot guarantee that the District will be allowed to keep the information submitted confidential. The District may reject as non-conforming any bid that contains confidentiality claims that the District in its sole discretion considers vague or unreasonable.

All Invitations to Proposal and parts of bids that are not marked as confidential or proprietary will generally be considered public information once the contract is awarded. The District assumes no liability or responsibility for release of any information not properly marked. The District assumes no liability or responsibility for release of any information that is properly marked but is determined by the Texas Attorney General or a court of law to be subject to release. In the event that the District receives a request for disclosure of material marked "confidential" or "proprietary", the District may request a ruling from the Texas Attorney General concerning whether such material must be disclosed.

Proposals asserted to be copyright protected in their entirety are unacceptable and may, in the District's sole discretion, be disqualified as non-responsive. By submitting copyrighted materials as part of your bid, you hereby grant the District authorization to reproduce and provide copies of such information in response to a valid request for information under the Texas Public Information Act, Texas Government Code Chapter 552. By submitting copyrighted materials, you are representing that you have the authority to grant such authorization for the reproduction and release of such information. You further agree to waive any and all claims against the District regarding the release of such copyrighted information including, but not limited, to any claim of copyright infringement when released in response to a valid request for information under the Texas Public Information Act, Texas Government Code Chapter 552.

- Contents of this document are NOT considered Confidential or Proprietary
- Contents of this document ARE considered Confidential or Proprietary. Please identify the pages and/or sections declared Confidential or Proprietary by properly marking the pages &/or sections as confidential or proprietary and listing them below:

The undersigned affirms that the District assumes no liability/responsibility for the release of any information if this form is not properly completed, signed and the appropriate pages clearly marked as directed. The undersigned further grants authorization for the reproduction and release of any information asserted to be copyright protected in response to a request for information under the Texas Public Information Act, and waives any and all claims regarding the release of such information.

Printed Name _____

Signature _____	Title _____	Date _____
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INSURANCE REQUIREMENTS

The Vendor shall purchase and maintain, in a company or companies licensed to do business in the State of Texas. Such insurance as will protect the Vendor and the District from claims set forth below, which may arise out of, or result from, the operations under the contract. The Vendor shall be a subscriber to the Texas Workers' Compensation Act for Workers' Compensation Insurance. The vendor shall file with the Director of Purchasing, before work is begun, certificates of such insurance which shall be subject to approval by the District as to the company providing insurance and the manner and adequacy of insurance protection. The Vendor shall, during the performance of this Agreement, keep in force the following insurance:

- a. Comprehensive General Liability*(CGL)
 - 1) Bodily Injury occurrence, \$250,000 each person, \$500,000 each occurrence,
\$1,000,000 aggregate
 - 2) Personal Injury occurrence, \$250,000 each person, \$500,000 each occurrence,
\$1,000,000 aggregate
 - 3) Property Damage \$500,000 each occurrence
- b. Comprehensive Automobile Liability*(CAL)
 - 1) Bodily Injury occurrence, \$500,000 each person, \$500,000 each occurrence,
\$1,000,000 aggregate
 - 2) Property \$100,000 each occurrence
- c. Workers' Comp. (as a subscriber to the Act) Statutory (per benefits of Texas Workers' Comp. Act)
- d. Employer's Liability
 - 1) Each accident \$300,000
 - 2) Disease \$300,000
 - 3) Disease for each employee \$300,000
- e. Professional Liability \$1,000,000

*In the alternate, CGL and CAL insurance coverage a combined single limit policy of \$500,000 for both property damage and bodily injury may be provided with 1 million dollar aggregate. Vendors having unsupervised access to students must have a minimum of \$100,000 claim/\$300,000 aggregate coverage for sexual abuse and molestation endorsed to their General Liability.

The Vendor shall either: (1) require each of its sub-contractors to procure and to maintain during the life of the sub-contract, Sub-contractor's Workers' Compensation Insurance as a subscriber to the act, Comprehensive General Liability, Automobile Liability, and Property Damage Liability Insurance of the type and in the same amounts as specified above, or (2) insure the activity of its sub-contractors in its own policy(ies).

All such policies of insurance shall contain a provision that they shall not be cancelled or altered nor the amount of coverage reduced until at least thirty (30) days after notice of such cancellation, alteration, or reduction has been delivered to the District.

Such policies of insurance shall be written by companies authorized by the Texas Department of Insurance to conduct business in the state and shall be satisfactory to the District. Vendor shall not commence work under this Agreement until satisfactory evidence of such insurance has been delivered to, and approved by the District.

Self-Insurance: A vendor who self-insures for workers compensation must possess a Certificate of Authority to Self-insure issued by the Texas Workers Compensation Commission as a subscriber to the Workers' Compensation Act. By signing below, the bidder/prospective Vendor certifies that it possesses such certificate, and shall furnish a copy of the Certificate of Self Insurance with Bid Invitation.

The Certificate of Insurance must be presented prior to start of service. The policy must reflect Garland I.S.D. as "additional insured" or "co-insured". The amount of deductibles and self-insurance retention must be shown on Certificate of Insurance.

By initialing below, the bidder certifies that it is capable of providing the type(s) and coverage of insurance required. _____(Initials)

Follow up Questions for Review: (Relates to the highlighted items in the document)

1. Which department will administer the budget for this engagement?
2. Will existing internal audit staff be available to assist the firm?
3. Will the district provide the space, furnishings and equipment for external audit staff?
4. What should be the term of engagement 1, 3, or 5 years?
5. To develop the fee structure we have a choice of obtaining, hourly, daily, weekly rates by position. Alternatively, the district could identify specific audit plan and obtain a fixed fee and use the hourly rates for unforeseen needs. The latter would take more time for the Board of Trustees to develop.
6. Will the purchasing department be the contact for responding to questions? Traditionally, it has been the purchasing department but some engagements regarding the Board of Trustees have been managed out of the superintendent's office.
7. Who will evaluate the responses and how many copies are needed?
8. What is the timeline for securing the firm if the decision is made to proceed?