

PROCEDURES
OF
SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE
JANUARY 1997

Statement of Purpose

The committee was organized in late 1965 as a result of the Governor's "Blue Ribbon Committee on Reorganization of State Government." The committee advises the offices of Superintendent of Public Instruction (SPI) and State Auditor (SAO) on school district accounting, budgeting, financial reporting, and related matters.

Legal Authority for Committee

RCW 28A.300.040, 28A.300.060 and 28A.505.090

Legal Authority of Committee

The committee is advisory to the Superintendent of Public Instruction and State Auditor.

Process and Calendar for New or Revised Accounting Manual

The committee works as a team to achieve an appropriate and effective financial information structure for the state common school system. Projects are selected for implementation from a list of items that come to the attention of committee members. The list of projects for September 1 implementation would normally be selected by Winter of the preceding fiscal year. For example, January 1997 for September 1, 1998 implementation.

Once projects have been selected by consensus of the committee members, individual members share in the leadership and drafting responsibilities. At meetings the progress of projects is reviewed. A project may be abandoned or added at any time by consensus of the committee. It is not imperative all projects added by Winter be scheduled for implementation September 1 of the next year. At the December meeting, the final accounting manual draft is reviewed. In January, the next round of projects are selected and organized.

Other Work of the Committee

The committee reviews and comments on a great deal of material relating to accounting, budgeting, and financial reporting, including state and federal legislation and proposed statements and discussion memorandas of the Governmental Accounting Standards Board (GASB). The GASB is the primary authoritative body that determines Generally Accepted Accounting Principles (GAAP) for state and local governments. Committee members also participate in workshops and presentations relating to the accounting manual.

SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE MEMBERSHIP			
Number of Members	Nominations	Appointing Authority	Terms
Members by Nomination for Professional Associations			
8* at large	WASBO (of Members)	SPI and SAO	3-Year Initial
3** (one each from Seattle, Spokane, and Tacoma)	WASBO (of Members)	SPI and SAO	3-Year Initial
2	WASA (of Members)	SPI and SAO	3-Year Initial
2	WVA (of Members)	SPI and SAO	3-Year Initial
Members Representing Agencies			
3	AESD (of ESD Fiscal Officers or Superintendents)	SPI and SAO	3-Year Initial
1	By Agency	WSIPC	On-Going
4	By Agency (3 plus Chair)	SPI	On-Going
3	By Agency	SAO	On-Going
As Needed	SDAAC	SPI & SAO	Ad Hoc

26 Total Memberships, without Ad Hoc appointments.

* WASBO at large positions should be made to attain a proportionate representation by ESD, school district class and minority representation.

** If WASBO does not nominate members from Seattle, Spokane, or Tacoma to fill these three positions, SPI and SAO will make these appointments.

Nominations

When a vacancy occurs in a position to be filled by nomination from a Professional Association, the appointment will be made from a list of candidates submitted by the nominating

organization. Nominating organizations should provide a list with a minimum of two names, including minority representation in order to achieve racial and ethnic representation. Appointments will not be made until nominations are submitted to SPI in writing.

Members With Specific Terms

Initial term will be for three years.

Second or succeeding term(s), if renominated and reappointed, will be for a three-year term. Members who complete a second term are eligible for renomination to succeeding three-year terms.

Initial Appointments

From a list of names (minimum of two) submitted by a nominating organization, initial appointments will be made by SPI and SAO. Whenever possible, every attempt will be made to appoint members which will provide a proportionate representation by ESD, district size, and minority representation. Second and succeeding term appointments may be made by SPI and SAO under the circumstances indicated under "Expiration of Terms".

In the event that WASBO does not choose to nominate individuals from the Seattle or Spokane school districts to replace any member from these districts who resigns from the committee, a direct appointment will be made by SPI and the SAO. The initial term of this appointment will be two years. The next time a vacancy occurs among the WASBO members, the total WASBO representation on the committee will be adjusted downward to compensate for the direct appointment and there would be no appointment at that time.

Ad Hoc appointments will be as needed by the committee and will be made on the basis of nominations from the committee, subject to appointment by SPI and SAO, and will not affect other nominations for appointments.

Maintenance of Membership

If a member fails to attend one calendar year of scheduled meetings or five consecutive meetings, said individual's membership may be terminated. To determine attendance, a sign-in of members will take place during the meeting. If a member changes employers, his or her membership shall be terminated if the individual no longer meets the membership classifications as indicated in this document. If the individual meets the membership classifications indicated, his/her membership shall continue for the remainder of the term, provided the individual's ability to serve is reconfirmed with his/her new employer and his/her sponsoring organization. If a nominating organization wishes to nominate a new individual to replace a committee member who, in its opinion, no longer represents that organization, it may do so. It will be the option of the appointing officials to make such a replacement. That

organization should notify the individual it wishes replaced in writing, including the reasons therefore, and send a copy of the notification to SPI.

Expiration of Terms

When the term of a member expires, the nominating organization may nominate a minimum of two names. If the organization includes the name of an existing member in the list of nominations, that individual will be considered for reappointment unless he or she meets the criteria for non-reappointment.

Criteria for Non-Reappointment

If, in the judgment of SPI or SAO, an individual meets one or both of the following criteria, he or she will not be reappointed:

1. Member did not participate fully in committee activities including discussions, deliberations, work projects, and the making of presentations.
2. Member did not make a reasonable effort to be current on issues and standards.

Committee Operation

The committee is chaired by the Director of School Financial Services (or designee) of SPI. Since the decision making process seeks consensus on all matters, a vote is often not taken. However, a vote may be called for by any member. All members (excluding Ad Hoc) may vote, and the chair may vote only in the event of a tie vote. When a vote is taken, any member may vote or abstain as he/she sees appropriate.

Committee Projects

Projects for consideration by the Committee should be introduced by members or nonmembers as follows:

1. Each item should be stated in writing using the following format:
 - a. problem statement
 - b. correction sought
 - c. rationale for change
2. Written projects will be submitted to the committee as a whole for their consideration. Projects can be submitted at any time. However, because projects usually require a first and second reading, and to meet the calendar for revision of the **Accounting Manual for School Districts**, proposed projects should be submitted at the Winter meeting.

Minutes

Minutes of the substantive nature for all meetings are taken by SPI, and are distributed to all members and other interested organizations.

Agendas

Agendas are prepared for meetings in advance. Tentative agendas are usually available two weeks prior to meetings and are available to members.

Public Meetings/Meeting Schedule

All meetings of the committee are open to the public and nonmembers are encouraged to attend. The annual meeting schedule for the year is usually determined at the Winter meeting.

Presentations to the Committee

The committee seeks and encourages presentations at any meeting. It is best to request a spot on the agenda three weeks or more in advance of the meeting in order that the agenda can be arranged. Unscheduled items from members as a matter of procedure may be placed last on the agenda. The committee will make every effort to accommodate a nonmember's presentation. A well documented, written presentation to supplement an oral presentation is encouraged.