

SERVICES and OPERATIONS

Section 3 Reports, Evaluations and Audits

A. Report of Yearly Activities

A brief report of the yearly activities of the Board will be published by November 1 of each year. The report shall include the amount of revenue received and expenditures itemized by categories. This publication will appear for one time in a newspaper of general circulation distributed in each county in the ESU #13 district. A copy of the report shall be distributed to each member school district by November 1 of each year.

Legal Reference:	Nebraska Statute: 79-1228; NDE Rule 84.003.04A
Date of Adoption: Updated:	December 17, 2019

B. Annual Program Report

An annual written program report on the various programs of service to schools for the past year shall be provided by the administrator to the ESU #13 Board, to member school districts, and to the Nebraska department of Education by November 1 of each year.

Legal Reference:	Nebraska Statute: 79-1228, NDE Rule 84.003.04A
Date of Adoption: Updated:	December 17, 2019

C. Improvement and Evaluation

ESU #13 shall develop and implement a continuous improvement process to promote quality learning, equity, and accountability. This improvement process will include, but is not limited to, the following activities within each five-year period: review and update of a mission and vision statement; on-going collection and analysis of aggregate data about student performance, programs, core services and services, demographics, and school district satisfaction; identification of annual improvement goals based on such data; development and implementation of a plan that includes procedures, strategies, or actions to achieve goals; and annual evaluation of progress toward improvement goals.

This continuous improvement process will include an on-site visitation by an external team to review the process. The external team shall be made up of a minimum of five (5) persons, not employed by ESU #13 or in schools served by ESU #13. The chair of the external team shall be assigned by the Commissioner of his or her designee with remaining membership of the team agreed upon by the administrator and the commissioner or his or her designee. A copy of the external team's written report, including recommendations, shall be provided to the Department. The external team visits shall be conducted at least once every five years.

Legal Reference:	NDE Rule 84.006
Date of Adoption:	December 17, 2019
Updated:	

D. Submission for Accreditation

The administrator shall ensure that annual dues are paid and action is taken as necessary to maintain accredited status.

Legal Reference:	NDE Rule 84.004
Date of Adoption:	December 17, 2019
Updated:	

E. Annual Financial Report

On or before January 31 of each year, the administrator shall submit to the Commissioner of Education an annual financial report showing: (a) the amount of money received from all sources during the year and the amount of money expended by ESU #13 during the year, (b) information as necessary to fulfill the requirements to determine the distance education and telecommunications allowance for ESU #13 (the costs for telecommunications services, for access to data transmission networks that transmit data to and from ESU #13, and for the transmission of data on such networks paid by ESU #13; the receipts from the federal Universal Service Fund; and any receipts from school districts or other educational entities for payment of such costs), and (c) such other information as the Commissioner directs.

Legal Reference:	Nebraska Statute: 79-1229 (1)
Date of Adoption:	December 17, 2019
Updated:	

F. Audits

A complete and comprehensive audit shall be made of the books, accounts, records, and affairs of ESU #13. The audits shall be conducted annually, unless the Auditor of Public Accounts determines an audit of less frequency to be appropriate.

The ESU #13 Board may contract with the Auditor of Public Accounts or select a licensed public accountant or certified public accountant or firm of such accountants to conduct the audit. The auditor shall meet the minimum competency standards established by the Auditor of Public Accounts. The audit shall be completed in accordance with law and the standards established by the Auditor of Public Accounts.

The original copy of the audit shall be filed in the office of the Auditor of Public Accounts within six months of the end of each fiscal year, or such earlier time as may be established by law. A copy of the annual audit report shall be provided to the ESU #13 Board, to each member public school system on request, and to the Nebraska Department of Education by December 31.

Legal Reference:	Nebraska Statute: 79-1229; 84-304.01 to .03 NDE Rule 84, section 7
Date of Adoption: Updated:	December 17, 2019