



DALEVILLE COMMUNITY SCHOOLS

CLOSURE PROTOCOL (Revised) **August 26, 2019**

*For Indiana Virtual School ("IVS") and
Indiana Virtual Pathways Academy ("IVS/IVPA")*

*Authorized by
Daleville Community Schools*

August 2019

<p align="center">Closure Protocol Action Plan</p> <p align="center">Final day of operations: September 30, 2019</p>			
<p align="center">INITIAL STEPS</p>			
<p>Completion Date</p>	<p>Description of Required Actions</p>	<p>Responsible Party</p>	<p>Status</p>
<p>Roles and Responsibilities</p>			
<p>8/27/2019</p>	<p>Establish Transition Team and Assign Roles Transition team may include:</p> <ol style="list-style-type: none"> 1. Lead person from DCS; 2. IVS/IVPA school board chair or designee; 3. Lead administrator from IVS/IVPA; 4. Lead finance person from IVS/IVPA. 	<p>DCS Lead IVS/IVPA Lead</p>	
<p>8/27/2019</p>	<p>Assign Transition Team Action Item Responsibilities</p> <ol style="list-style-type: none"> 1. Develop plan, exchange contact information and assign roles; 2. Set calendar for meetings and assign dates for completion of each IVS/IVPA closure action item; 3. Develop procedures for transferring each student's education records. 	<p>DCS Lead IVS/IVPA Lead</p>	
<p align="center">NOTIFICATIONS</p>			
<p>Completion Date</p>	<p>Description of Required Actions</p>	<p>Responsible Party</p>	<p>Status</p>
<p>Parent Notification</p>			
<p>8/27/2019</p>	<p>Parent/Student Contact Information Create a Parent Contact List to include:</p> <ol style="list-style-type: none"> 1. Student name; 2. Parent name (students under age 18); 3. Address; 4. Telephone; 5. Email. <p>Provide a copy of the parent/student contact information to DCS Lead.</p>	<p>DCS Lead IVS/IVPA Lead</p>	

8/27/2019	<p>Student/Parent/Guardian Closure Written Notice Distribute letter to students/parents pursuant to I.C. § 20-24-9-4.5(d) containing the following:</p> <ol style="list-style-type: none"> 1. Notice regarding the closure of the charter school; 2. The procedure for transferring the student's education records: <ol style="list-style-type: none"> a) Statement that not later than thirty (30) days after the date the parent receives the written notice, the parent must inform the charter school of which school the parent plans to enroll the student in; b) Statement that if the parent does not know which school the parent plans to enroll the student in within the thirty (30) days, the parent consents to the charter school's transfer of the student's education records to the student's school of legal settlement. 	DCS Lead IVS/IVPA Lead	
State/Local Agency Notification			
8/30/2019	<p>Agency Notifications To ensure a smooth transition for students, the following agencies must be notified of all closure decisions:</p> <ol style="list-style-type: none"> 1. Indiana State Board of Education; 2. Indiana State Board of Accounts; 3. Federal programs; 4. Teacher Retirement Program (TRF/PERF). 	DCS Lead IVS/IVPA Lead	
Media Notification			
8/27/2019	<p>Press Release Create and distribute a press release that includes the following:</p> <ol style="list-style-type: none"> 1. Announcement of school closure; 2. Revised Closure Protocols; 3. Reasons for school closure; and 4. Steps for the transfer of education records. 	DCS Lead IVS/IVPA Lead	
Student Records			
8/27/2019	<p>Secure Student Records Ensure all student records are organized, up to date, and maintained in a secure location.</p>	IVS/IVPA Lead	
9/30/2019	<p>Transfer Student Records Identify an appropriate entity to hold student records. Send available student records to transfer school or program, including:</p> <ol style="list-style-type: none"> 1. Individual Education Programs (IEPs) and all records regarding special education and supplemental services; 2. Student health / immunization records; 	DCS Lead IVS/IVPA Lead	

	<ol style="list-style-type: none"> 3. Attendance records; 4. Any testing materials required to be maintained by the school; 5. Student transcripts and report cards; and 6. All other student records. <p>IVS/IVPA must contact the relevant districts of residence for students and notify districts of how (and when) records will be transferred. In addition, IVS/IVPA must create a master list of all records to be transferred and state their destination.</p> <p>Document the transfer of records to include:</p> <ol style="list-style-type: none"> 1. The number of general and special education records transferred; 2. Date of transfer; 3. Signature and printed name of the representative releasing the records; and 4. Signature and printed name of the organization who receives the records. 		
Location			
Ongoing until 9/30/2019	<p>Maintenance of Location and Communication</p> <p>Establish if IVS/IVPA will maintain the current facility for the duration of closing out IVS/IVPA’s business, regulatory and legal obligations. In the event the facility is vacated before concluding IVS/IVPA’s affairs, IVS/IVPA must relocate its business records and remaining assets to a location where a responsive and knowledgeable party is available to assist with closure operations. IVS/IVPA must maintain operational telephone service with voice message capability, and maintain custody of business records until all business and transactions are completed and legal obligations are satisfied.</p> <p>IVS/IVPA must immediately inform DCS staff if any change in location or contact information occurs.</p>	IVS/IVPA Lead	
Assets			
9/30/2019	<p>Inventory Assets</p> <p>Inventory IVS/IVPA assets, and identify items:</p> <ol style="list-style-type: none"> 1. Loaned from other entities; 2. Encumbered by the terms of a contingent gift, grant or donation, or a security interest; 3. Belonging to the EMO/CMO, if applicable, or other contractors; and 4. Purchased with federal grants (dispose of such assets in accordance with federal regulations). <p>Return assets not belonging to IVS/IVPA where appropriate documentation exists. Keep records of assets returned.</p> <p>Provide DCS lead with a copy of all documents.</p>	IVS/IVPA Lead	

Corporate Records			
Ongoing until closure is complete	<p>Disposition of Corporate Records The IVS/IVPA board shall maintain all corporate records related to:</p> <ol style="list-style-type: none"> 1. Loans, bonds, mortgages and other financing; 2. Contracts; 3. Leases; 4. Assets and asset distribution; 5. Grants (records relating to federal grants must be kept in accordance with 34 CFR 80.42); 6. Governance (minutes, bylaws, policies); 7. Employees (background checks, personnel files); 8. Accounting/audit, taxes and tax status, etc.; 9. Employee benefit programs and benefits; and 10. Any other items listed in the closure action plan. <p>The IVS/IVPA board shall, with final approval reserved by the DCS Staff, determine the location for the permanent storage of records after dissolution.</p>	IVS/IVPA Lead	
FINANCES			
Completion Date	Description of Required Actions	Responsible Party	Status
Financial Records and Filings			
8/29/2019	<p>Secure Financial Records Ensure all financial records are organized, up to date, and maintained in a secure location.</p>	IVS/IVPA Lead	
Disposition			
9/6/2019	<p>Disposition of Inventory Establish a disposition plan (e.g., auction), and establish a payment process (e.g., cash, checks, credit cards) for any remaining items. Provide the authorizer lead with a copy of all documents.</p>	DCS Lead IVS/IVPA Lead	
FINAL STEPS			
Completion Date	Description of Required Actions	Responsible Party	Status
Reporting			
9/30/2019	<p>Itemize Financials Review, prepare and make available the following:</p> <ol style="list-style-type: none"> 1. Fiscal year-end financial statements; 2. Cash analysis; 	IVS/IVPA Lead	

	<p>3. Bank statements for the year, investments, payables, unused checks, petty cash, bank accounts, and payroll reports including taxes; and</p> <p>4. Most recent audit.</p> <p>Additionally, collect and void all unused checks and destroy all credit and debit cards. Close accounts after transactions have cleared.</p>		
9/30/2019	<p>Payroll Reports IVS/IVPA must generate a list of all payroll reports including taxes, retirement or adjustments on employee contracts.</p> <p>Provide the DCS lead with copies of all materials.</p>	IVS/IVPA Lead	
9/30/2019	<p>Prepare Final Financial Statement Retain an independent accountant to prepare a final statement of the status of all contracts and other obligations of IVS/IVPA, and all funds owed to IVS/IVPA showing:</p> <ol style="list-style-type: none"> 1. All assets and the value and location thereof; 2. Each remaining creditor and amounts owed; 3. Statement that all debts have been collected or that good faith efforts have been made to collect same; and 4. Each remaining debtor and the amounts owed. <p>Provide a copy of the final statement to DCS lead and the Indiana State Board of Accounts ("SBOA").</p>	IVS/IVPA Lead	
TBD by SBOA	<p>Final Financial Audit Establish a date by which to complete a final close-out audit by an independent firm or state auditor.</p> <p>Provide the DCS lead with a copy of the final audit.</p>	DCS Lead IVS/IVPA Lead	
9/30/2019	<p>Submit Final Report Submit a final report to DCS detailing completion of the closure plan.</p>	IVS/IVPA Lead	