

# CHEERLEADER AND DANCE TEAMS



## 1 Accountability and Record Keeping

UISD Internal Audit Dept.  
March 28, 2011

# GUIDELINES AND PROCEDURES

- Student Activity Manual – procedures on deposits, checks, fundraisers, etc.
- UISD Cheer and Dance Guidelines
  - Max uniform costs \$550, \$650 \$750
- Elementary Spirit Group Appendix

*When in doubt, ask Fine Arts Dept., Accounting Dept. or Internal Audit.*

# WHAT' S HAPPENED SO FAR?

- Outstanding balances from 2009-2010 not collected, members were allowed to tryout for 2010-2011
- May 2010 “new” collections used to offset outstanding 2009 balances, therefore still need to collect for current year
- Collection efforts stopping in September, picked up when IA requests info
- Spreadsheet used incorrectly and amounts not tying to actual deposits.

# SPONSOR RESPONSIBILITIES

- Follow SAF Manual
- Collect and deposit timely
- Pay uniform vendor timely
- Keep accurate records
- Issue receipts to members
- Separate deposits from different sources (uniforms, fundraisers, etc.)
- Communicate with Principal

# ACCOUNTABILITY - UNIFORMS

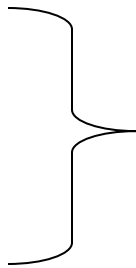
Strongly recommended –

- Consider uniform cost – discuss with parents to ensure all will be able to pay.
- Avoid using fundraisers to pay for uniforms. If fundraised, school may be considered the owner.
- Have members sign for uniform when received.

# CHEER & DANCE GUIDELINES

- NOTE – Cheer and Dance guidelines state that “All financial obligations to the Spirit Group organization must be met before tryouts.”
- Cheer and Dance revised guidelines also state “Full payment for the total cost for the uniform will be required before an order is made.”

# REQUIRED DOCUMENTATION FOR AUDIT

- Info on uniform, practice wear and camp fees
    - With estimated fee breakdown
    - With payment plan provisions
  - Memos to parents on any fundraisers
  - Info on additional costs and fees
  - Receipt Books
  - Spreadsheet !!!
  - Questionnaire
  - School Cash printout
- 

# DEPOSIT & CHECK DOCUMENTATION

## Deposits –

- Attach 2<sup>nd</sup> receipt copy OR
- Money collected from students form (but still issue receipts)
- Total deposit amount should be added to the spreadsheet
- Do not comingle deposits from different sources, i.e. uniforms and fundraiser
- Get receipt from campus bookkeeper

## Disbursements –

- invoice not statement

# WHY A SPREADSHEET?

- Accountability of uniform collections by member
- Know who owes at a glance
- Improves controls over funds
- Sponsors with unaccountable funds had no spreadsheet in past years
- In prior years (including 2010)
  - Vendor owed \$\$\$, but not enough money in account
  - Members leave without paying uniform in full
  - Money collected but don't know who paid
  - Money unaccounted and no one knew and sponsor had to pay

# ACCESSING THE SPREADSHEET

- [www.uisd.net](http://www.uisd.net)/departments/internal-audit
- Click on “Cheer Sample Spreadsheet”
- “Do you want to open or save this file?”
  - Click “SAVE”
- Save under “My Documents”, or your choice.

# FILLING OUT THE SPREADSHEET

Fill in the school name & school year.

	Campus Name:	United Elementary Cheerleaders				
	School Year:	2010-2011				
		<b>Amounts Due from Members</b>				
	<b>Member Name</b>	<b>Uniform</b>	<b>Campwear</b>	<b>Other</b>	<b>Camp</b>	<b>Total Owed</b>
1	Leticia Dancer	500.00	75.00		90.00	665.00
2	Melissa Twirler	500.00	75.00	40.00	90.00	705.00
3						-

List each member.

Fill in amount owed for each item. Uniform should equal vendor invoice amount. Do not include fundraisers.

“Total” is a **formula** to show total of amount owed by member.

# FILLING OUT THE SPREADSHEET (CONTINUED)

“Total owed” is from prior slide.

Fill in the date and number of the receipt received from secretary bookkeeper.

Fill amount paid by each member for that receipt.

This is a **formula** to show total to date paid by each member.

	Bookkeeper Receipt (Date and Receipt Number)						Total Paid	Difference	Comments
	5/25/2011	6/10/2011							
<b>Total Owed</b>	58695	58725							
665.00	250.00					250.00	415.00		
705.00	250.00	100.00				350.00	355.00		
-						-	-		
1,370.00	500.00	100.00	-	-	-	600.00	770.00		

Bottom total should equal the deposit amount made to campus. This is a **formula**.

This is a **formula** to show the amount still owed by each member. The difference between the “total owed” and “total paid”.

# FILLING OUT THE SPREADSHEET (CONTINUED)

Campus Name:	United Elementary Cheerleaders												
School Year:	2010-2011												
						Bookkeeper Receipt (Date and Receipt Number)							
	Amounts Due from Members					5/25/2011	6/10/2011						
<b>Member Name</b>	<b>Uniform</b>	<b>Campwear</b>	<b>Other</b>	<b>Camp</b>	<b>Total Owed</b>	58695	58725			Total Paid	Difference	Comments	
1 Leticia Dancer	500.00	75.00		90.00	665.00	250.00				250.00	415.00		
2 Melissa Twirler	500.00	75.00	40.00	90.00	705.00	250.00	100.00			350.00	355.00		
3					-					-	-		
	1,000.00	150.00	40.00	180.00	1,370.00	500.00	100.00	-	-	600.00	770.00		

# SAMPLE SPREADSHEET

No totals, doesn't tie to school cash, owes for what?

Name	payment	payment	payment	balance
Γαλινδο, Στεφανιε	\$450.00	\$450.00		\$0.00
Δαπιλα, Ανισσα	\$225.00	\$225.00		\$0.00
Χαβαλλερο, Καρλα	\$225.00	\$200.00	\$20.00	\$0.00
Θυεεν, Κατηρινε	\$419.00	\$419.00		\$0.00
Γλορια, Και	\$250.00	\$200.00		\$0.00
Ριοσ- Πεδραζα, Δαριαννα	\$225.00	\$225.00		\$0.00
Μεφια, Σαραη	\$225.00	\$225.00		
Ποωελλ, Κριστεν	\$225.00	\$225.00		\$0.00
Λοζανο, ζαλεριε	\$225.00	\$100.00	\$200.00	\$150.00
Λοπεζ, Βριανα	\$225.00	\$225.00		\$0.00
Βασουρτο, Σανφουανιτα	\$225.00	\$225.00		\$0.00
Τρεπινο, Εμιλια	\$230.00	\$220.00		\$0.00
Θιμενεζ, Γαβριελα	\$225.00	\$225.00		\$0.00
Σαενζ, Ψεσενια, Θασμινε	\$225.00	\$225.00		\$0.00
Σαενζ, Κρυσταλ	\$225.00	\$225.00		\$0.00
Σααπεδρα, Σελικαη	\$225.00	\$225.00		\$0.00
Απιλα, Ρεβεχχα	\$200.00	\$250.00		\$0.00
Ρεψεσ, Κηαλια	\$225.00			\$225.00
Αλπαραδο, ζαλεντινα	\$225.00	\$225.00		\$0.00

# FUNDRAISERS

- Student Activity Manual procedures should be followed
- Application for FR Activity
- Timely wrap-up (30 days) !!!!
- Inventory Documentation – quantity ordered, sold, receivable
- We do not recommend using fundraisers to cover uniform cost
- Star Card donation scratch off is a fundraiser!

# OTHER

- All proper documentation should be completed and approved prior to hiring a Consultant (maintain all information on file) SENATE BILL 9
- Random Drug Testing Forms need to be obtained from parents and submitted to Registrar or campus designee at the start of the school year (7<sup>th</sup> and up)
- **Audit Report includes section specific to Cheer and Dance and Principal evaluated on this**

# SAF AUDIT SCORES – CHEER & DANCE

- A spreadsheet was maintained of amounts due/collected from members for uniforms and related expenses.
- Sponsor issued receipts to members for uniform payments or utilized the Money Collected From Students Form.
- Deposits were made with the Campus Bookkeeper on a timely basis with supporting documentation attached.
- Fundraisers held were adequately supported. (Inventory Sheet, Incentives, etc.)
- Disbursements were paid for uniform and related expenses. (No outstanding invoices)
- All invoices were paid and there are no outstanding invoices.

# CAA (LOCAL) “FINANCIAL ETHICS”

***Definition*** (see CAA for full text)

- Definition and prohibition of fraud and financial improprieties.
- Requires prompt reporting, investigation and follow-up of suspected fraud
- Shall include but not be limited to –
  - ▶ Forgery or unauthorized alteration of any document ...
  - ▶ Misappropriation of funds, or other District assets, including employee time
  - ▶ Impropriety in the handling of money

Educator Code of Ethics applies to everyone and includes Professional Ethical Conduct, Practices and Performance



# PARENT ORGANIZATIONS

- Revised Board Policy GE Local – July 2010
- Parent Organization Guidelines at [www.uisd.net](http://www.uisd.net) go to “For Parents” tab
- Superintendent or designee has the authority to revoke the recognition of the group or disallow the continued association of any school program with a parent organization
- Addresses financial controls and transparency

# CONTACT INFORMATION

- *Contact Internal Audit 473-6252*
  - *Marta Stahl [mstahl@uisd.net](mailto:mstahl@uisd.net)*
  - *Laura Garcia [lgarcia@uisd.net](mailto:lgarcia@uisd.net)*
  - *Martha Esparza [mesparza@uisd.net](mailto:mesparza@uisd.net)*
  - *Beatriz Gaytan [bgayta@uisd.net](mailto:bgayta@uisd.net)*
  - *Alicia Gonzalez [agonza08@uisd.net](mailto:agonza08@uisd.net)*