

UISD Parent Organizations

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Parental Involvement

- UISD appreciates the volunteer hours and financial support of parent groups.
 - 21 Elementary Campuses have PTCs/Booster
 - 10 Secondary Campuses have PTCs/Booster Clubs
- UISD Board recognizes and accepts donations given to campuses from parent groups.
- Notify campus principal of donations.



Local Policy GE

- Revised Local Policy GE – July 2010
 - Parent organizations are separate entities from the district and should use their own tax identification number.
 - Parent Groups must comply with board policy and with the District's Parent Organization Guidelines.
 - Board is responsible for the oversight of parent or booster organizations that use the District or campus name or claim any connection with the District or a particular campus.
 - Superintendent or designee has the authority to revoke the recognition of the group if it is found to be disruptive to educational activities or goals of the program or fails to comply with board policy and guidelines.



Parent Organization Guidelines

- Guidelines are to help parent groups in complying with district, UIL, and state and federal requirements.
- Guidelines include a section on Accounting and Financial Management Procedures to help safeguard the group's funds.
- Parent Organization Guidelines are on the district website under FOR PARENTS tab
 - <http://www.uisd.net/parent-resources>
- Available in English and Spanish



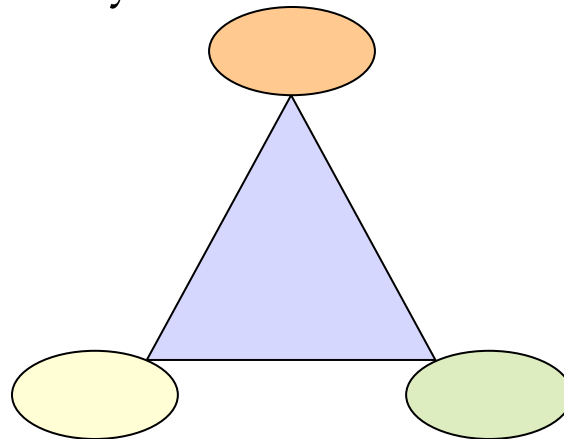
Avoiding Fraud in Parent Groups

- Parent organizations are victims of fraud by dishonest volunteers every year.
- California: 12 checks were forged totaling \$16,000
- Pennsylvania: Booster club husband & wife took \$16,400
- Georgia: Football Booster out \$6,250 earmarked for uniforms
- Texas: PTO V.P. forged \$17,000 checks
- Iowa: Scam selling booster advertising by non-booster members



Fraud Triangle (Donald R. Cressey, Sociologist)

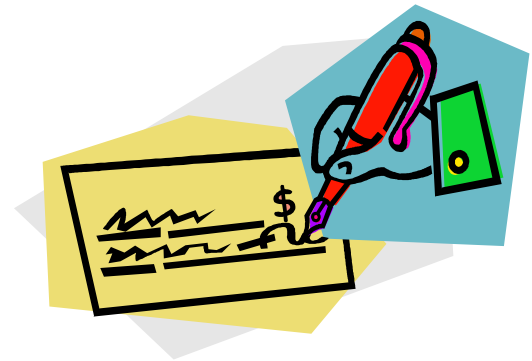
- Three circumstances must be in place to entice a trustworthy person to steal.
 - **Opportunity** - Lack of adequate supervision and review
 - **Incentive/Pressure** - Reason or pressure to commit fraud such as sick parent, unemployed spouse, financial problems
 - **Rationalization** - Justify the crime because they were only borrowing the money or it will not be missed



Parent Guidelines

Checks and Balances

- Have clearly written by-laws and strong policies and procedures
- Remove “Opportunity” from the fraud triangle
 - Require two signatures on every check
 - Don’ t pay with cash or debit card
 - Have a paper trail for every payment
 - Issue receipts for all money received
 - Have two people count money
 - Deposit timely
 - Hold monthly meetings to review all transactions and Treasurer’ s Reports



Parent Organization Guidelines

- Maintain a list of current officers and designated check signers and submit to principal/designee
- Conduct all business in an open meeting
- Report minutes of last meeting and a treasurer's report at each monthly meeting and give copy to principal/designee
- Establish "audit committee" to review records annually and when treasurer changes.
- Do not commit or represent in any way that the District is responsible for any of the financial or contractual obligations of the parent group.



Fundraising Checks and Balances

- Get principal's approval before starting fundraiser
- Inventory Control (candy, shirts, etc.)
- Keep list of who has paid/not paid
- Reconcile inventory to collections and deposits
- Pay vendor timely
- Report all receipts, expenses and profit to entire group in monthly meeting



Other Areas

- Charitable Raffles
 - Charitable Raffle Enabling Act – only a qualified nonprofit organization may conduct raffles.
 - UISD is not qualified to hold raffles. Bingos and raffles are not allowed on district property.
- FMNV – fundraisers, donations, etc. which involve food items need to be cleared to ensure they meet the Foods of Minimal Nutritional Value guidelines.
- Consultant Services – these should not be paid from the parent group. Funds should be donated to the campus and payment and clearance will be handled by the campus.



Other Areas

- Donate funds to the school and have them use tax-exempt status and for accountability of funds, *i.e. use reputable vendors*
- Have all group members complete a Volunteer Application
- State Comptroller for sales tax ID number
1-800-252-5555
- IRS tax exempt status IRS Form 1023, and Publication 557
- www.irs.gov to obtain a federal ID number (Form SS-4)



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