

CPSB SCHOOL ACTIVITY FUND PROCEDURES

(To be Kept by the Employee)

The Caddo Parish School Board has several policies that govern School Activity Funds. They include but are not limited to Policies *JS-Student Fees, Fines and Charges, DK-Student Activity Funds Management, DKA-Booster Clubs and Outside Organizations* and *DL-Cash in School Buildings*. Specific procedures are outlined in the School Activity Funds manual that can be located on the District's website under the Audit Department.

The following highlights key controls that **MUST** be followed to ensure public funds are managed appropriately:

1. All school employees must obtain written permission from their principal before collecting any school fees or donations. The bookkeeper will maintain the "Request to Assess Student Fees" sheets.
2. All school employees must write receipts on an official school pre-numbered fee sheet or receipt book to each person they receive funds from. These receipts must be written in detail at the time the funds are received and only with receipt books or fee sheets issued to them by the school bookkeeper.
3. All school employees must deposit all funds collected with the school bookkeeper by the end of the school day. All school employees must remain in the bookkeeper's presence until an official receipt has been issued and verified for accuracy. Do not send money to the office with students or another faculty member. No funds should be left in the classroom or taken home.
4. All class fees should be expended in such a manner as to benefit those students currently in school who have contributed to the accumulation of such funds. School funds should not be used to furnish food, clothing, or gifts to students or students' families, unless funds were collected strictly as voluntary donations designated for that purpose.
5. All school employees must obtain permission to conduct a fundraiser by completing the Fundraising Form obtained from the school bookkeeper. The Fundraising Form must be signed by the principal indicating their approval before events are advertised, orders made or money collected.
6. If funds or fundraising items have been lost or stolen, notify the office immediately. Money received during the day should be kept in a locked drawer or cabinet until deposited with the bookkeeper at the end of the school day. Funds collected after the school day, should be placed in a tamper proof bag and secured with a designated school administrator.
7. All school employees must obtain prior written approval from the principal before making any purchases. This approval must be recorded on the approved purchase order form.
8. **NO EXPENDITURES ARE TO BE MADE FROM CASH RECEIPTS** collected from students, parents or others. All payments must be made with a school check. All invoices should be turned into the bookkeeper on a timely basis so that they can be paid within 30 days of the invoice date.
9. All receipt books and fee sheets issued to the teachers/sponsors should be properly secured and returned to the school bookkeeper at the end of each school year. Records should be available for audit and kept for three years.
10. All school employees should notify their principal if they observe any school employee not following the required procedures.
11. Any suspected unethical or illegal activity should be immediately reported to the Audit Department.

CPSB-- SCHOOL ACTIVITY FUND PROCEDURES

Return to School Bookkeeper by August 12, 2022

I acknowledge that if I fail to create and maintain the proper accounting records and internal controls as described in the School Activity Funds Manual that it constitutes willful neglect of duty and subjects me to disciplinary action up to and including termination.

By signing the ***CPSB SCHOOL ACTIVITY FUND PROCEDURES***, I am giving assurance to the administration that I intend to follow the guidelines and if I find that circumstances will not permit me to follow them, it is my responsibility to immediately notify the principal of the school in which I serve. I understand that as a public servant, I must complete a mandatory one-hour training on the Code of Governmental Ethics pursuant to LA R.S. 42:1170A.

SIGNED _____ PRINT NAME _____

DATE _____

SCHOOL **CAPTAIN SHREVE HIGH SCHOOL**