Checklist for Internal and External Support Organizations (SO)\*

REQUIREMENTS APPLICABLE TO ALL SO’s:

* All SO activities must be approved in advance by the Principal and should benefit students.
* All officers of the SO and parents, coaches, and volunteers providing adjunct services or working when students are present will be registered volunteers. All members of the SO are encouraged to become registered volunteers.
* SO must comply with all School Board policies, District procedures, and FHSAA rules (if sports-related).
* Fundraising Activity (FRA) Application/Recap must be completed and approved by the Principal 30 days prior to the event for all activities.
* SO must use approved charter bus companies and drivers to transport students.
* Vendors paid by SO and working when students are present must undergo criminal background checks.
* The SO President or other officer or representative is responsible for notifying the Principal if fraud or theft is discovered.
* No officer or member shall receive compensation for carrying out the duties related to the SO.
* No provision for “overhead” or similar charges.

ADDITIONAL REQUIREMENTS BY TYPE OF SO:

1. Internal Organizations:

* Uses the school’s bank account rather than a separate account.
* All revenues from fundraising and concession stands are shared between the school and the SO with a separate written agreement that details the distribution of profit.
* Contracts with vendors must be approved by the Purchasing Department.

2. External Organizations (non-PTA):

* A “Use of Facilities” form must be completed and approved by the Board for events utilizing Board property. If insurance is required by the activity, it must be approved by Risk Management.
* SO must have or use:
  + single bank account and a fiscal year reporting period
  + its own Federal ID number (FEIN) and active sales tax exemption # and not use District’s
  + two signatures on all checks
  + only elected officers may be authorized check signers and these signers may not be related or live in the same house
  + adequate, auditable records at all times
  + its own accounting system and procedures
  + bank statements with front and back copies of cleared checks to be delivered to school and reviewed by school staff
  + financial records are subject to audit by Internal Audit including financials, bank statements, detailed supporting documentation for checks and deposits, meeting minutes, bank reconciliations, Form 990, and any other necessary records to conduct the audit (should be provided within 48 hours)
  + maintain active status with the Florida Department of State

Checklist for Internal and External Support Organizations (SO)\*

2. External Organizations (non-PTA)-continued:

* Only elected officers may be signors. A District employee is not allowed to be a signer on an SO at the same school.
* Clear delineation between school and SO with respect to internal controls and custody of money.
* District employees will not handle money or provide services during work time. If District employee is hired by the SO under a contract, the person becomes an employee of the SO and SO must comply with IRS rules.
* All revenues from fundraising and concession stands are shared between the school and the SO with a separate written agreement that details the distribution of profit.
* Tangible personal property purchased by the SO is school property.
* SO will report any allegations of misappropriation or misuse of funds to law enforcement and notify the Principal in writing.
* SO is required to provide the following to the school:
  + SO must provide quarterly financial statements in Form A (include bank statements and reconciliations).
  + SO must provide annual audit report done by an audit committee or CPA/CIA. The Committee should have at least 3 members, none of which should be an authorized signer or a current officer of the SO, and one school staff. Audit must be completed by August 15th in Form B.
  + SO must provide a copy of the bylaws and budget to the Principal at the beginning of the school year.
  + SO must provide copy of Uniform Business (Annual) Report reflecting active status with Department of State.

3. External PTA Organizations:

* A “Use of Facilities” form must be completed and approved by the Board for events utilizing Board property. If insurance is required by the activity, it must be approved by Risk Management.
* Copy of the federal Information Return Form 990 will be submitted to the school each year.
* Remain in good standing with and adhere to Florida PTA and Pasco County Council PTA rules.
* District employees will not handle PTA money or provide services during work time.
* District employees are not allowed to be signors on the PTA’s account if signors on the school account.
* Revenues from fundraising activities will be used according to the approved PTA budget.
* SO is required to provide the following to the school:
  + SO must provide monthly or quarterly financial statements in Form A.
  + Bank statements delivered to school will be picked-up by PTA officer who is not an authorized signer and delivered unopened to President and Treasurer for review.
  + SO must provide an annual audit report done by an audit committee or CPA/CIA. The Committee should have at least 3 PTA members, none of which should be authorized signers or current officers, and one school staff. Audit must be completed by August 15th in Form B.
* SO will report any misappropriation of funds or fraud to law enforcement and notify the Principal in writing. PTA must also notify the Pasco County Council PTA President.