

**ADMINISTRATIVE PROCEDURES**

**Accounting and Audits - Booster Organizations**

Parent organizations that fund raise or expend funds should be audited once a year. This audit may be completed by a Certified Public Accountant or a committee of the organization.

The School District auditor may be used at no cost to the District. Any other auditing firm charges will be the responsibility of the organization.

In order for the audit procedures to be performed in an efficient manner, the following information should be obtained for the auditor or audit committee:

1. A detailed written description of the internal controls utilized by the booster club, detailing the procedures followed in handling cash receipts and disbursements. This description should name specific persons and their title, if any.
2. Cash receipts and disbursements records for the year.
3. Bank statements for the year, including cancelled checks, deposit slips and bank reconciliations.
4. Paid invoices for the year.
5. Detail listing of club members, if applicable.
6. Copies of any important correspondence.

ADOPTED: June 7, 1994

REVIEWED: September 19, 2006, July 13, 2010, August 23, 2013