

Contact Information



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State Board of Accounts



- Mission Statement
 - We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.
- Responsibilities
 - Perform audit/exams of governmental units
 - Prescribe forms and procedures used by governmental units
 - Various other duties including recounts, providing training for local officials, consulting services, etc.

State Board of Accounts

Organizational Flowchart

- SBOA Board (State Examiner, 2 Deputies)
- Directors (2 per area)
 Schools and Townships
 Cities/Towns and Special Districts
 Counties
- Audit Coordinators (5)
- Investigation Coordinators (2)
- Field Examiners (230)



Website Resources

- Filed audit and examination reports
- Accounting Uniform Compliance Guidelines Manual for Extra-Curricular Accounts
- Accounting Uniform Compliance Guidelines Manual for Indiana Public School Corporations
- Accounting Uniform Compliance Guidelines Manual for Indiana Charter Schools
- The School Bulletin
- The Charter School Bulletin





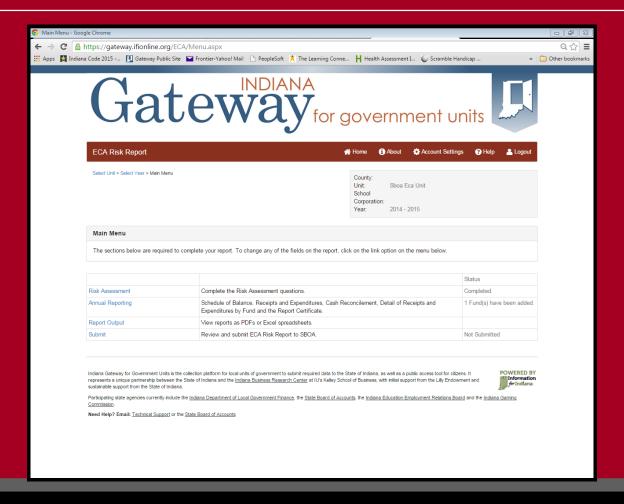
https://www.in.gov/sboa/4449.htm

Important Websites

- Indiana Public Access Counselor www.in.gov/pac
- Indiana Commission on Public Records www.in.gov/icpr
- Indiana Department of Revenue www.in.gov/dor
- Indiana Department of Education www.in.gov/doe
- Internal Revenue Service www.irs.gov

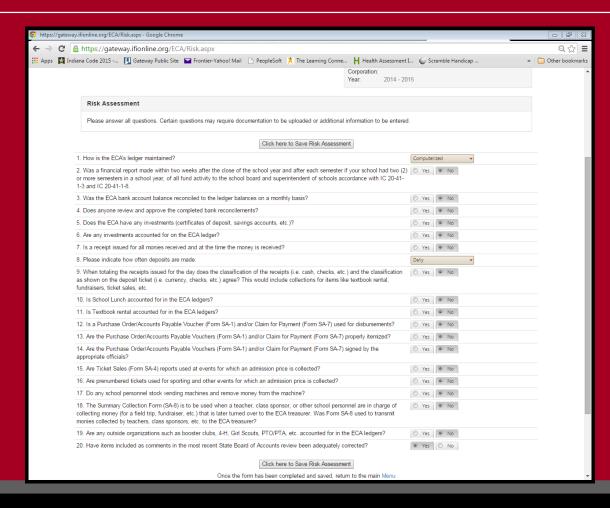


Extra-Curricular Risk Report Gateway Application



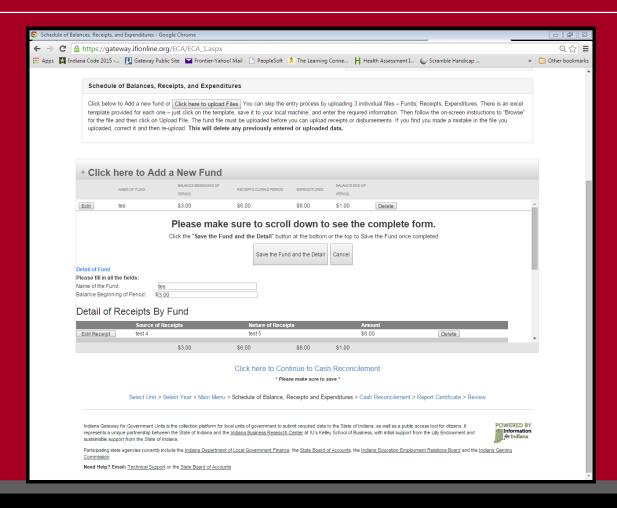


Risk Assessment



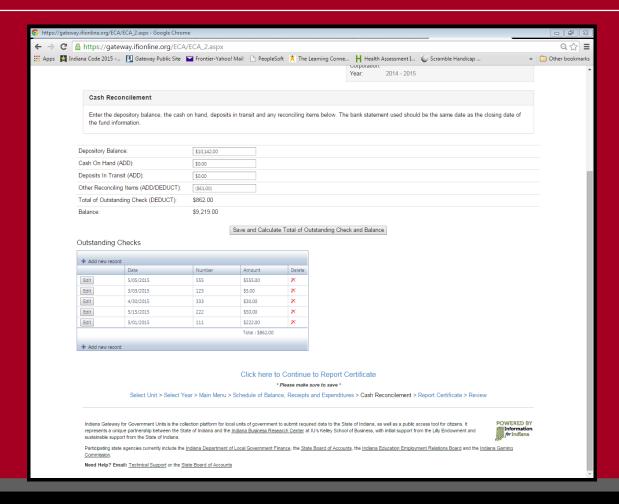


Annual Reporting



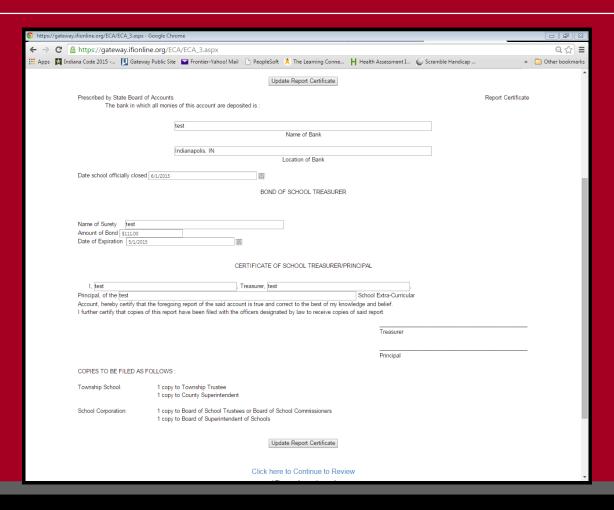


Annual Report Cont.





Annual Report Cont.





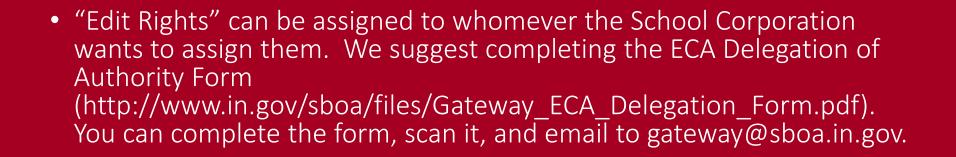
Monthly Uploads



https://gateway.ifionline.org/lgin.aspx

Submission

 "Submission Rights" have been assigned to the fiscal officer of the school corporation because that is who is required to submit the Gateway Annual Report to the State Examiner.



• After inputting information the ECA Treasurer will have the ability to produce and print the required SA-5 via the Report Output section.

Custodian Responsibilities

IC 20-41-1-3 states:

- (a) A person who has charge of the collection, custody, and disbursement of funds collected and expended to pay expenses incurred in conducting any athletic, social, or other school function, the cost of which is not paid from public funds, shall:
 - (1) keep an accurate account of all money received and expended, showing the:
 - (A) sources of all receipts;
 - (B) purposes for which the money was expended; and
 - (C) balance on hand; and
- (2) file a copy of the account with the township trustee, board of school trustees, or board of school commissioners within two (2) weeks after the close of each school year.
- (b) An account filed under subsection (a)(2) is a public record open to inspection by any interested person at any reasonable time during office hours.



Custodian Responsibilities



- ECA accounts may be used for athletic, social, class, or other school functions.
- ECA accounts may <u>not</u> be used for functions which are educational in nature.
- Accounts for educational functions must be maintained in the school corporation records.

Custodian Responsibilities



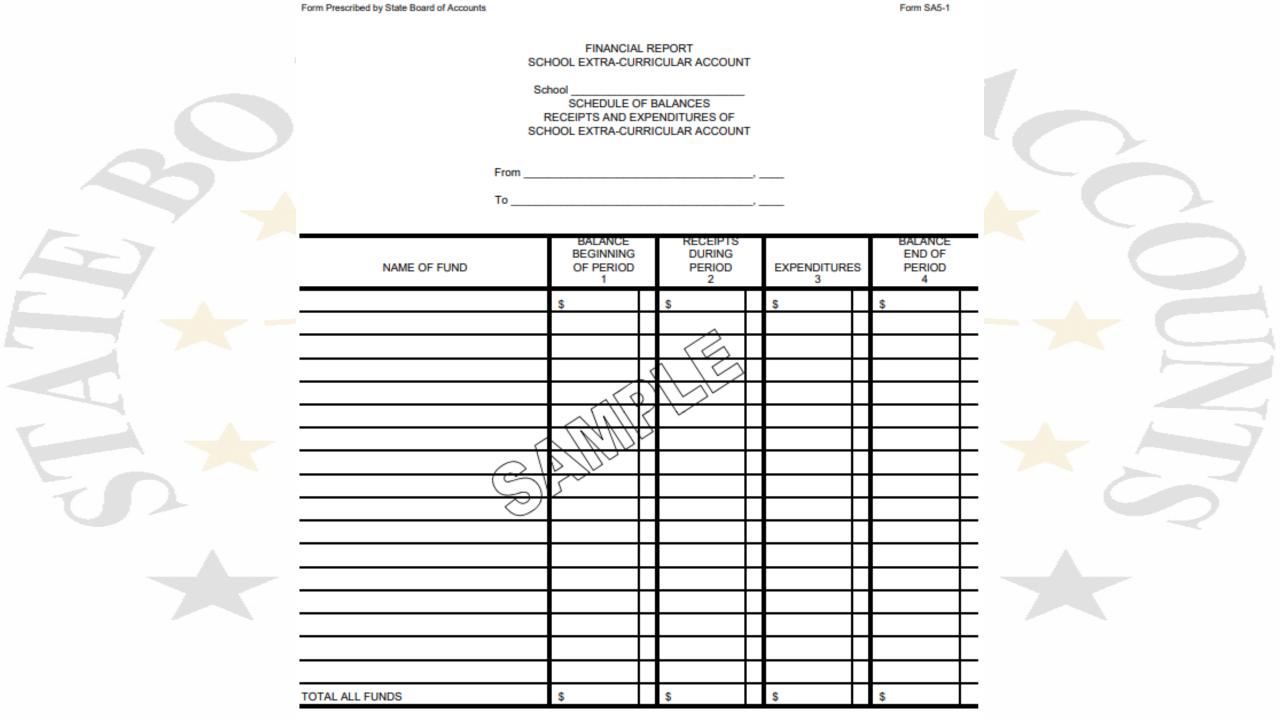
- ECA accounts may <u>not</u> be established for functions conducted by outside organizations, for example PTOs, Booster Clubs, Staff groups.
- If the faculty wishes to have a staff fund, then we recommend that each school's faculty group designate a person to control the money.
- A report of the ECA account (SA-5) must be submitted within two weeks after the close of the school year to the school board.
- This report is a public record open to inspection by any interested person at any reasonable time during office hours.

Staff Funds

• Our prior audit position disallowed staff funds to be accounted for in the extracurricular records. We have recently revised our opinion and we will not take exception to an extracurricular account established for staff funds.



- This change in position does not affect our position on outside organizations, such as booster groups, parent teacher organizations etc.... There should not be any outside organizations' funds accounted for in the extracurricular records.
- IC 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement of any funds . . . incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers) . . ."



CASH RECONCILEMENT

LOCATION	LOCATION		
DEPOSITORY BALANCE	\$		
CASH ON HAND (ADD)			
TOTAL CASH ON HAND AND IN DEPOSITORY	\$		
TOTAL OF OUTSTANDING CHECKS (DEDUCT)	\$		
BALANCE			

OUTSTANDING CHECKS

DATE	NUMBER	AMOUNT		DATE	NUMBER	AMOUNT	
		\$		BROUGHT FOR	WARD	\$	
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CARRIED FORW	ARD	\$		TOTAL		\$	

DETAIL OF RECEIPTS AND EXPENDITURES BY FUNDS

	FUND
RECEIPTS	

SOURCE OF RECEIPTS	NATURE OF RECEIPTS	AMOUNT	
		\$	
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TOTAL RECEIPTS		\$	

NOTE: TOTAL RECEIPTS MUST AGREE WITH RECEIPTS OF THIS FUND AS SHOWN IN COLUMN 2, PAGE 1.

EXPENDITURE

PURPOSE OF EXPENDITURE	OF EXPENDITURE AMOUNT	
	\$	
		
		—
		
		₩
		
TOTAL EVERNETURES		+-
TOTAL EXPENDITURES	\$	



Forms

IC 20-41-1-4 states:

- (a) All forms and records for keeping the accounts of the extracurricular activities in school corporations shall be prescribed or approved by the state board of accounts. The records and affairs of the extracurricular activities may be examined by the state board of accounts when the state examiner determines an examination is necessary. The forms prescribed or approved for keeping these accounts must achieve a simplified system of bookkeeping and shall be paid for, along with the bond required in this chapter, from the general fund.
- (b) The funds of all accounts of any organization, class, or activity shall be accounted separately from all others. Funds may not be transferred from the accounts of any organization, class, or activity except by a majority vote of its members, if any, and by the approval of the principal, sponsor, and treasurer of the organization, class, or activity. However, in the case of athletic funds:
- (1) approval of the transfer must be made by the athletic director, who is regarded as the sponsor; and
- (2) participating students are not considered members.

All expenditures of the funds are subject to review by the governing body of the school corporation.

Forms





- The cost of prescribed or approved ECA records and the bond of the ECA treasurer shall be paid for from the General (Operations) Fund of the School Corporation.
- Separate funds are required for each class or activity.
- ECA records shall be examined by SBOA as determined by the State Examiner.

ECA Audits

- Extra-Curricular engagements
 - ECA with Receipts > \$1,000,000 will be examined during the School Corporation audit.
 - FOR 2016 REPORT = 76 ECAS
 - ECA with receipts between \$100,000 \$1,000,000 will be examined in our office in a centralized compliance engagement.
 - FOR 2016 REPORT = 682 ECAS
 - Will be done on a 4 year rotation coinciding with the school corporation audit.
 - ECA with receipts < \$100,000 and not having a specific risk identified will be examined in a centralized review process
 - Approximately 10% of Statewide Activity
- ECA reviews performed by outside contractors will be considered a management tool

Transfers

Funds may not be transferred from the accounts of any organization, class, or activity except by a majority vote of its members, if any, and by the approval of the principal, sponsor, and treasurer of the organization, class, or activity.

- Approval of the transfer of athletic funds must be made by the principal, treasurer, and the athletic director, who is regarded as the sponsor; participating students are not considered members.
- All expenditures of the funds are subject to review by the governing body of the school corporation.

Requirement of Treasurer

IC 20-41-1-5 states:



- (a) A public school must have a treasurer for the purposes of this chapter. The treasurer must be:
- (1) the superintendent or principal of the particular school;
- (2) a clerk of the school corporation; or
- (3) a member of the faculty appointed by the superintendent or principal.

This designation must be made immediately upon the opening of the school term or the vacating of the office of treasurer. Claims shall be filed and paid under sections 7 and 8 of this chapter. The employing or appointing officials of a school may appoint and engage a school treasurer or clerk.

- (b) A school corporation may appoint one (1) or more assistant or deputy treasurers.
- (c) A treasurer is not personally liable for an act or omission occurring in connection with the performance of the duties set forth in this chapter, unless the act or omission constitute gross negligence or an intentional disregard of the treasurer's duties.

Requirement of Treasurer



- A public school (IC 20-18-2-15 defines public school as a school maintained by a school corporation) must have a treasurer.
- A treasurer must be named immediately upon the opening of the school term or when the office of treasurer is vacated.
- Claims shall be filed and paid under 20-41-1-7 and 20-41-1-8.

Requirement of Treasurer





A treasurer is not personally liable for an act or omission occurring in connection with the performance of the duties set forth in 20-41, unless the act or omission constitute gross negligence or an intentional disregard of the treasurer's duties.

Treasurer Bonding Requirements

IC 20-41-1-6 states:

(a) The treasurer shall give a bond in an amount fixed by the superintendent and principal of the school approximating the total amount of the anticipated funds that will come into the possession of the treasurer at any one (1) time during the regular school year. Bonds shall be filed with the trustee or board of school trustees. The surety on the bonds must be a surety company authorized to do business in Indiana. However, the requirement for giving the bond and the requirement to deposit the receipts in a separate bank account, as required in section 9 of this chapter, do not apply to any school for which the funds, as estimated by the principal, will not exceed three hundred dollars (\$300) during a school year.

(b) The requirements of this chapter may be fulfilled by providing a comprehensive bonding instrument, including a single blanket position bond, for all extracurricular treasurers. A comprehensive bonding instrument is acceptable instead of individual separate personal position bonds

Treasurer Bonding Requirements



- The treasurer shall give a bond in an amount fixed by the superintendent and principal of the school.
- The amount of the bond should approximate the total amount of the anticipated funds that will come into the possession of the treasurer at any one time during the regular school year.
- Bonds shall be filed with the trustee or board of school trustees.
- The surety on the bonds must be a surety company authorized to do business in Indiana.

Treasurer Bonding Requirements

- The requirement for giving the bond and the requirement to deposit the receipts in a separate bank account, as required in IC 20-41-1-9, do not apply to any school for which the funds, as estimated by the principal, will not exceed three hundred dollars (\$300) during a school year.
- The bonding requirements may be fulfilled by providing a comprehensive bonding instrument, including a single blanket position bond, for all extracurricular treasurers.
 A comprehensive bonding instrument is acceptable instead of individual separate personal position bonds.
- If either school lunch funds or textbook rental funds are handled through an extracurricular account, the governing body of the school corporation shall approve the amount of the bond of the treasurer (IC 20-41-2-6)



Additional Bonding Requirements



(a) For each school year commencing July 1: (1) the treasurer of each governing body and the governing body's school corporation; (2) a deputy treasurer, if so appointed; and (3) any individual whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds: (A) that belong to a school corporation or the governing body of a school corporation; and (B) in an amount that exceeds five thousand dollars (\$5,000) per year; shall give a bond for the faithful performance of the treasurer's, deputy treasurer's, or individual's duties written by an insurance company licensed to do business in Indiana, in an amount determined by the governing body. The treasurer shall be responsible under the treasurer's bond for the acts of a deputy treasurer appointed as provided in section 1 of this chapter. (b) A governing body may authorize the purchase of a blanket bond that: (1) is endorsed to include faithful performance to cover the faithful performance of all employees and individuals acting on behalf of the governing body or the governing body's school corporation, including the individuals described in subsection (a); and (2) includes aggregate coverage sufficient to provide coverage amounts specified for each individual who is required to give a bond under this section.

Additional Bonding Requirements

- The governing body must determine who must be bonded under the statute. The term "official duties" is not defined. It is our position that "official duties" may include duties set forth in a job description, duties that are customary or routinely performed, or duties that are assigned but not frequently performed. For example, cafeteria cashiers, teachers who routinely collect lunch money from students, and employees who collect textbook rental fees must be bonded. The statute does not require the individual to be an employee of the school corporation. So, for example, parents volunteering in the school lunchroom or at an extracurricular sporting event must be bonded if their official volunteer duties include receiving public funds such as lunch money or admission fees assuming they will collect over the de minimis amount.
- There is a dollar threshold or *de minimis* exception in the statute. If an individual whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to public funds are required to be bonded if the amount involving their duties exceeds \$5,000 per year. For example, an athletic director and/or athletic secretary who handles tens of thousands of dollars per year is required to be bonded. However, a teacher who collects field trip money from her kindergarten class is not required to be bonded unless she will collect over \$5,000 per year.
- We recommend that all bonds be filed with and kept by the trustee or board of school trustees.

Responsibilities of Treasurer

IC 20-41-1-7 states:

- (a) The treasurer has charge of the custody and disbursement of any funds collected by a collecting authority and expended to pay expenses:
- (1) approved by the principal or teacher in charge of the school;
- (2) incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers);
- (3) that cost more than twenty-five dollars (\$25) during the school year; and
- (4) that are not paid from public funds.
- (b) The principal or teacher in charge of the school shall designate a collecting authority to be in charge of the collection of any funds described in this section. Upon collection of any funds, the collecting authority shall deliver the funds, together with an accounting of the funds, to the custody of the school treasurer. The principal may designate different collecting authorities for each separate account of funds described in this section.



Responsibilities of Treasurer



- (1) approved by the principal;
- (2) incurred in conducting any athletic, social, or other school function
- (3) that cost more than (\$25) during the school year; and
- (4) that are not paid from public funds.
- The principal shall designate a collecting authority to be in charge of the collection of any funds.

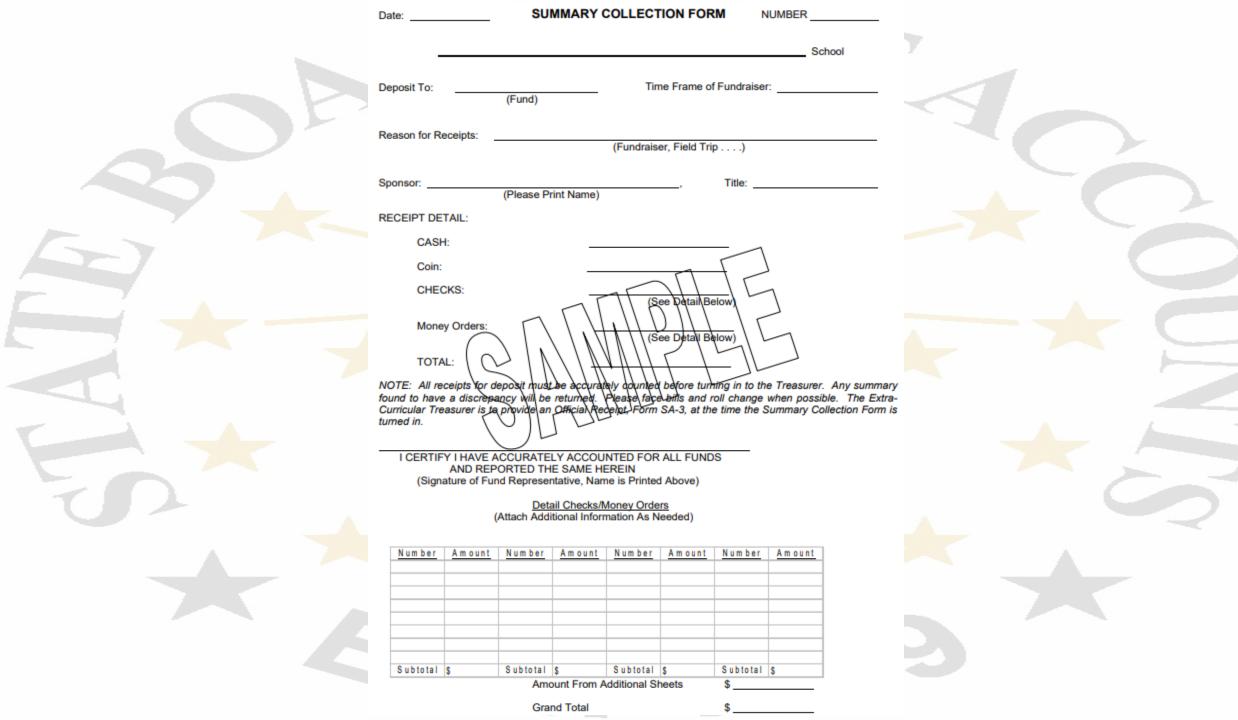


Responsibilities of Treasurer

- Upon collection of any funds, the collecting authority shall deliver the funds, together with an accounting of the funds, to the custody of the school treasurer. The principal may designate different collecting authorities for each separate account of funds.
- Functions conducted solely by any organization of parents and teachers shall not be accounted for in the ECA records. Therefore, activities and organizations which are not extra-curricular in nature should be responsible for their own accounting and cash handling systems.
- The extra-curricular account should not collect, receipt, remit, or disburse outside organization's monies.



Collecting Authority Example



Treasurer – <u>Duties</u>

IC 20-41-1-8 states:

- (a) The treasurer shall keep an accurate account of all money received by the collecting authority and expended, showing:
- (1) the sources of all receipts;
- (2) the purposes for which the money was expended; and
- (3) the balance on hand.
- A copy of the report, together with all records and files of extracurricular activities, shall be filed as required under section 3 of this chapter.
 - (b) However, in a school that has two (2) or more semesters in any one (1) school year, the treasurer of the school shall file a copy of the treasurer's financial report of receipts and disbursements with the township trustee, board of school trustees, or board of school commissioners not more than two (2) weeks after the close of each semester. Records and files of extracurricular activities for the entire school year shall be filed with the last financial semester report of any one (1) school year.
 - (c) A copy of the report shall be filed with and kept by the city superintendent having jurisdiction and the county superintendent where the superintendent has jurisdiction.
 - (d) The records under this section shall be kept for five (5) years, after which they may be destroyed.



Treasurer – Duties



- (1) the sources of all receipts;
- (2) the purposes for which the money was expended; and
- (3) the balance on hand.

 A copy of the report, together with all records and files of extracurricular activities, shall be filed as required in IC 20-41-1-3. Prescribed by State Board of Accounts

Form SA-6 (Rev. 1970)

SCHOOL EXTRA-CURRICULAR ACCOUNT

FUND	NO.	

DATE	ITEM	RECEIPT OR CHECK NO.	~	RECEIPTS DEBIT	DISBURSEMENTS CREDIT	BALANCE	
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Treasurer – Duties

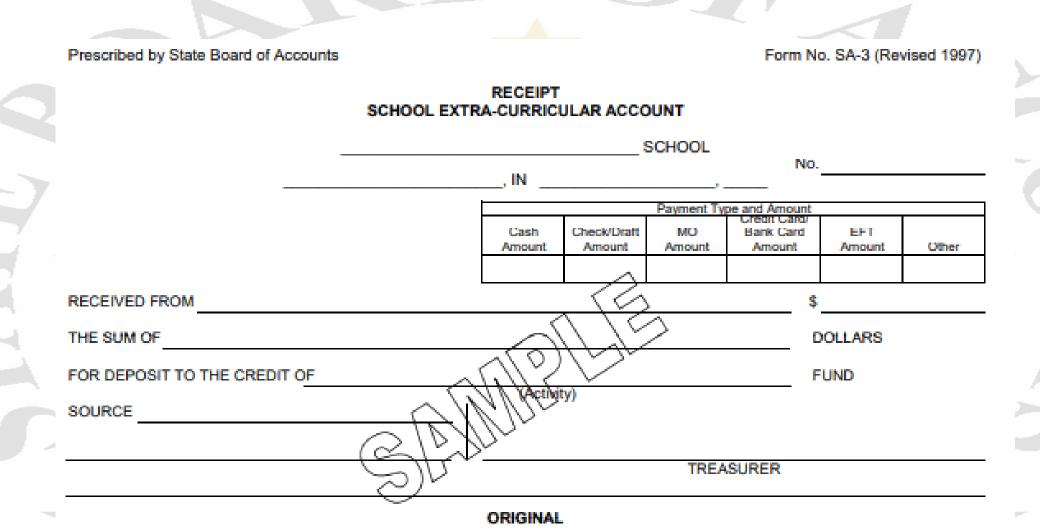
- In a school that has two or more semesters in any one school year, the treasurer of the school shall file a copy of the treasurer's financial reports of receipts and disbursements (SA5-1) with the board of school trustees not more than two weeks after the close of each semester. Records and files of extracurricular activities for the entire school year shall be filed with the last financial semester report of any one school year.
- A copy of the report shall be filed with and kept by the superintendent of schools.
- The records under this section shall be kept for five years, after which they may be destroyed.

IC 20-41-1-9 states:

- (a) The treasurer shall deposit all receipts in one (1) bank account. The receipts shall be deposited without unreasonable delay. The account is known as the school extracurricular account. The records of each organization, class, or activity shall be kept separate so that the balance in each fund may be known at all times.
- (b) The money in the school extracurricular account may be invested under the conditions specified in IC 5-13-10 and IC 5-13-10.5 for investment of state money. However, investments under this section are at the discretion of the principal. The interest earned from any investment may be credited to the school extracurricular account and need not be credited proportionately to each separate extracurricular fund. The interest earned from the investment may be used for any of the following:
 - (1) A school purpose approved by the principal.
 - (2) An extracurricular purpose approved by the principal.
- (c) Amounts expended under this section for the purposes described in this section are in addition to the appropriation under IC 20-26-5-4(3).



- The treasurer shall deposit all receipts in one bank account.
- The receipts shall be deposited without unreasonable delay.
- The account is known as the school extracurricular account.
- The records of each organization, class, or activity shall be kept separate so that the balance in each fund may be known at all times.



- The money in the school extracurricular account may be strain invested under the conditions specified in IC 5-13-10 and IC 5-13-10.5 for investment of state money.
- Investments are at the discretion of the principal.
- The interest earned from any investment may be credited to the school extracurricular account and need not be credited proportionately to each separate extracurricular fund.

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- The interest earned from the investment may be used for any of the following:
 - (1) A school purpose approved by the principal.
 - (2) An extracurricular purpose approved by the principal.
- Receipts shall be deposited in the same form in which they are received.
- All disbursements from ECA funds must be made by check or credit card, if you have a board approved policy.

Funds, Records, Accounts, Reports

 The ledger forms prescribed for use by the school extra-curricular account treasurers include a control account.



 Posting to the control should be made each day from the receipt and check registers in individual amounts or accumulated by receipt and check number.

Funds, Records, Accounts, Reports

 Subsidiary ledgers shall also be kept of the transactions of each activity, showing each receipt, each disbursement and the balance of each particular fund.

Posting to the fund of each individual activity should be made from the receipt and check registers by recording each transaction or grouping receipts with consecutive serial numbers and checks with consecutive serial numbers if such are issued for the same source or purpose respectively. Prescribed by State Board of Accounts

SCHOOL EXTRA-CURRICULAR ACCOUNT

FUND NO	
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RECEIPT OR CHECK NO. ~ DEBIT CREDIT BALANCE 1 2 3 3 4 5 6 6 7 7 8 8 9 9 10 11 12 13 13 14 15 16 17 18 19 19 20 20 21 22 23 24 25 26 27 28 29 29	_						
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Overdrawn Funds



- No fund shall be overdrawn.
- The ECA treasurer should provide the activity sponsor with the monthly transactions and balances of their respective funds. The bank reconcilement should be prepared prior to providing the reports to ensure the correctness of the fund transactions and balances.
- If done monthly, comparisons can be made and differences reconciled before transactions become past due or particulars are difficult to recall.

CASH RECONCILEMENT

LOCATION	
DEPOSITORY BALANCE	\$
CASH ON HAND (ADD)	
TOTAL CASH ON HAND AND IN DEPOSITORY	\$
TOTAL OF OUTSTANDING CHECKS (DEDUCT)	\$
BALANCE	

OUTSTANDING CHECKS

DATE	NUMBER	AMOUNT		DATE	NUMBER	AMOUNT	
		\$		BROUGHT FOR	WARD	\$	
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CARRIED FORW	ARD	\$		TOTAL		\$	

Extra-Curricular Mileage Claims

- Individuals requesting reimbursement for driving 1909 personal vehicles for extra-curricular purposes should properly complete a Mileage Claim, General Form 101, prior to receiving reimbursement.
- Reimbursed mileage shall not include travel to and from the officer's or employee's home and the governmental office in which he works, unless otherwise authorized by statute.

MILEAGE CLAIM

(GOVERNMENTAL UNIT)	то
(OFFICE BOARD DEPARTMENT OR INSTITUTION)	ON ACCOUNT OF APPROPRIATION NO FOR

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+SPEEDOMETER READING columns are to be used only when distance between points cannot be determined by fixed mileage or official highway map.

Pursuant to the provisions and penalties of Chapter 155, Acts 1953, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

Date		

Grant Funds and Educational Fees

- IC 20-26-4-1 concerning duties of the School Corporation Treasurer, states in part: "The treasurer is the official custodian of all funds of the school corporation and is responsible for the proper safeguarding and accounting for the funds . . ."
- All grant monies and properly authorized fees at an individual building should be transferred to the School Corporation Central Office on a timely and regular basis for receipting into the appropriate school corporation fund.
- The School Corporation Attorney should provide written guidance concerning whether fees are appropriate in regards to Constitutional provisions.

Receipting of Educational Fees

The following types of items should not be assessed, collected or receipted to a school extracurricular account:

- -Air Conditioning Fees
- -Parking Fees
- -Instructional Fees
- -Bus Rider Fees
- -Fees for Payroll Positions (Nurses, Principals, Counselors, etc.)

Receipting of Educational Fees

- The following items erroneously appear in funds of the extra curricular account.
- Accounting for them should be in the general fund of the school corporation.

Adult Education Fees

Apples in Education

Art Fees

Distributive Education

Equipment Sale or Rental

Facilities Rental

Grants (State, Federal and Other)

Kindergarten Fees

Typing Fees

Locker Fees

Vocational Education Fees

Rent of School Facilities

Science Fees

Special Education

Driver Education Fees

Summer School Fees

Supplies

Towel Fees

Library Fines and Fees

Visual Education

Night School Fees



Receipting of Educational Fees

- All authorized educational fees (the School Board should be able to 57, 1909 justify any educational fees and ensure Constitutional problems do not exist) must be receipted to the General Fund of the school corporation.
- Textbook rental funds maintained at a school building may be used to temporarily record proper fees collected (as a convenience during the collection process of textbook rental).
- Proper educational fees belong in the school corporation general fund and should be transferred timely.

Accounting for Gifts & Donations



- Any School Corporation donations shall be accounted for in the school corporation records.
- The acceptance of these donations shall have prior approval by the Board of School Trustees.
- Either the School Corporation Treasurer or Extra-Curricular Treasurer will be responsible for the accounting of these funds as applicable.

Approval of Expenditures

Expenditures by the treasurer of the extra-curricular account are limited to those approved by the principal of the school and they should be in accordance with the general administration policies of the school corporation since the law provides that all expenditures shall be subject to review by the local school board. [IC 20-41-1-4]

 Distribution of extra-curricular funds to students, teachers or others should not occur unless authorized by statute. Prescribed by State Board of Accounts

Form SA-1 (Revised 2001)

PURCHASE ORDER ACCOUNTS PAYABLE VOUCHER

	ACCOUNTS PA	AYABLE VOUCHER		
			No	
	SCHOOL EXTRA-C	URRICULAR ACCOUN	IT	
PAID BY CHECK:	Date	, DATE _		
Purchased From Address Purchased For Deliver To				
Send Invoice To				
TO THE DISBURSI	NG OFFICER:			
The following	expense is proposed, payable from th	ne		_ Fund.
whom, rates per da	y, number of hours, rate per hour, num	nber of units, price per unit, etc	ì.	
Quantity	Description	Unit	Price	Total
	SAMA			
		Total This Order		
Signed:Pen	son Authorized to Purchase	I hereby certify that there applicable fund sufficient to Date:	pay the above	
		Т	reasurer	

CLAIM FOR PAYMENT

				No	
	SCHOOL EXTRA-0	CURRICULAR A	CCOUNT		
PAID BY CHECK: No	Date	_,	DATE		
Purchased From Address					
Purchased For Delivered To Invoice Handed To					
TO THE DISBURSING	OFFICER:				
The following exp	pense is proposed, payable from the			Fund.	
No payment is to	be made for this order until the SA-7 For	rm is properly filed an	d the items hav	e been received	
	to be properly itemized must show: kind irs, rate per hour, number of units, price p		formed, dates	service rendered	, by whom, rates
Quantity	Description		Unit	Price	Total
	SAM				
			Total This Orde	er	\$
		Approved for Pa	ayment	Signatu	ıre
	nat the attached invoice(s), or bill(s), is (a de were ordered and received except	•			itemized thereon
Date		Signed:		-	
I hereby certify th 10-1.6.	nat the attached invoice(s), or bill(s), is (a	re) true and correct ar		Signature ed same in accor	dance with IC 5-11-

Treasurer

Prescribed Form SA 2 (Rev 1970)

CHECK

	ROSS PAY	FEDERAL WITH.TAX	SOCIAL SECURITY	STATE WITH.TAX	INSURANCE				PERIOD ENDING	EMPLOYEE DETACH BEFORE CASHING
PRESCRIBED BY	Y STAT	E BOARD OF	ACCOUNTS						FORM No.	SA-2 (Rev. 1970)
	SCHOOL EXTRA-CURRICULAR ACCOUNT(NAME OF SCHOOL)									
P.O. No Claim No	Fund Purpose Indiana P.O. No Pay to the order of \$									
Payable at (Bank) Superintendent or Principal Treasurer									Jolians	
	SPACE FOR M.I.C.R.									

ORIGINAL

School Lunch Program

- The preferred method of accounting for a school food and nutrition program is through a School Lunch Fund (School Food Service Fund) in the school corporation account.
- Authority is provided to account for the program in an extra-curricular account or accounts. (IC 20-41-2-4)
- If the school lunch funds are accounted for in the ECA accounts, the school board shall approve the amount of the official bond of the treasurer of the extra-curricular account in an amount deemed sufficient to protect the account for all funds coming into the custody of ECA treasurer. (IC 20-41-2-6)

Recording Prepaid School Lunch Transactions



- When student makes payment a receipt should be recorded to the Prepaid Food fund (8400).
- When a student receives a school meal a transfer should be made from the Prepaid Food (disbursement) fund to the School Lunch fund (receipt).
- The Prepaid Food fund balance should be reconciled to the detail of individual student account balances routinely.
- Columns to account for Prepaid Transactions have been provided on the form SF-2, SF-3, and SF-4. (see ECA Manual Ch. 3, pg. 3)

Curricular Materials (Textbook) Rental

- The preferred method of accounting for a textbook rental program is through a Curricular Materials Rental Fund in the school corporation account.
- Where no textbooks have been purchased and no financial commitments or guarantees for such purchases have been made by the school corporation, authority is provided to account for the textbook rental program in the extracurricular account or accounts. (IC 20-41-2-5)
- If textbook rental is accounted for in the ECA accounts, the school board shall approve the amount of the official bond of the treasurer of the extra-curricular account in an amount deemed by the school board sufficient to protect the account for all funds coming into the custody of said treasurer. (IC 20-41-2-6).

Amended IC 36-1-8-11



Authorizes a political subdivision or municipally owned utility to charge a
reasonable fee for convenience when accepting a credit card or bank card for
payments. Provides that a convenience fee imposed by a political subdivision or
municipally owned utility on a credit card transaction may not exceed \$3, must be
uniform regardless of the bank card or credit card used, and may be collected
regardless of retail merchant agreements between the bank and credit card
vendors that may prohibit such fees.

INVENTORY OF RENTAL TEXTBOOKS

Date		Name o	f School or School	Corporation
NAME OF PUBLISHING COMPANY	NAME OF TEXTBOOK OR SERIES OF TEXTBOOKS	QUANTITY	RETAIL PRICE	TOTAL VALUE
	750)	
	(2) L			

OFFICIAL RECEIPTS - INDIVIDUAL TEXTBOOK RENTAL LIST

				s	CHOOL,		, INDIANA	Receipt	0001
	Date	Payment Type and Amount				Grade			
		Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other		
Quantity		Description	Name - Series -	Code		Unit Price	Total Rental Fee	Ford	Use of Issuing Officer
Quantity		Description	Name - Selles -	Code	-17 [6	- CHIRPING	Rentairee	FOL	ose or issuing Officer
					2)_\				
			@ [b]	///////					
			2)1						
Total Received						\$	\$		

NOTE TO STUDENTS AND PARENTS:

Care should be exercised in the use of rented textbooks in order that all books may be returned at the close of the school term in useable condition. For each textbook lost or returned damaged beyond use, an additional charge may be made as determined by school officials. Items available for classroom use not issued to students shall also be listed. If the volume of transactions for grades with a fixed list of books and materials is great enough to demand it, a copy of the printed list may be attached to the TBR-2 form and the form processed with a reference to such attached list instead of further itemization.

	Issuing	Officer
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Collection of Amounts Due



 Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute.

Bad Debts and Uncollectible Accounts

- The governing body of a governmental unit should have a written policy strain 1909 concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances.
- Documentation should exist for all efforts made by the governmental unit to collect amounts owed prior to any write-offs.
- Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible.

- The State Board of Accounts consistently has been of the audit position to not take an audit exception to a school extra curricular account having a general fund if the fund consists of revenues received from functions (vending machines or sales of a similar nature, etc.) not generated by students for a specific class or organization (for which a fund should be established).
- Our audit position has been with the provision that the functions for which the expenditures are made benefit the student body as a whole (as opposed to a select group of students, school employees or administrators).
- Examples of appropriate expenditures would be convocations, field trips which the entire student body has the opportunity to take during the course of the school year, etc.



- Our audit position has been based in part upon the substance of the transaction (the revenues are primarily from students or parents paying into vending machines, picture money, etc.).
- We would not take audit exception to a public policy of a school corporation which would provide that a general fund does not exist and that money from these type of functions be used to offset the cost of the function (reduced prices of vending machine items, reduce the costs of pictures, etc.).



- IC 20-41-1-9 concerning investment income funds (interest income funds) specifically provides authorization for either corporation or extra-curricular type of expenditures.
- The General School Powers Act (IC 20-26-5-4) provides general, as well as specific, powers and duties of the governing board in carrying out the school purposes of the school corporation which they govern.

- Included in the specific powers with which the board is charged is the responsibility to ". . . take charge of, manage, and conduct the educational affairs of the school corporation and to establish, locate, and provide the necessary schools, school libraries, and other libraries where permitted by law, other buildings, facilities, property, and equipment."
- IC 20-41-1-4 provides in part, concerning extra-curricular funds: "Funds may not be transferred from the accounts of any organization, class or activity except by a majority vote of its members. . ."
- IC 20-41-1-4 also provides, concerning extra-curricular expenditures: "All expenditures shall be subject to review by the local school board."

- Inquiries have questioned the use of a general fund or student activity fund for educational expenditures (copy machines, computers, educational materials, supplies, etc.) which would normally be from school corporation funds.
- The State Board of Accounts' audit position is as stated above. However, we will not take audit exception to a school having disbursements from an extra-curricular "general fund" or "student activity fund" for authorized school corporation type expenditures, such as equipment, supplies, etc., with the following conditions:
 - 1. A policy has been adopted by a school board in a public meeting authorizing these types of expenditures.
 - 2. Providing there are no objections from a majority of an applicable student body to these types of expenditures.
 - 3. Equipment purchases would still require separate approval from the local school board.



Since alternatives exist for funding educational expenditures (i.e., taxes, authorized investment income expenditures, etc.) and other alternatives for the use of a general fund are available (i.e., reducing the cost of items to students and/or parents), we must emphasize the adoption of the aforementioned would be a public policy decision for which the local board of school trustees must accept any and all responsibility.

 We have received numerous questions on if Spell Bowl fees can be paid out of the ECA General Fund.

- We will not take exception to the membership fee to the Dept. of Student Programs, which includes participation in academic competitions, art contests, Student Day at the Legislature, etc. being paid from the Student Activity Fund.
- The entry fee for the specific competition should be paid from the school corporation general (operations) fund or by the participants in the competition.

Fundraisers

Governmental units which conduct fundraising events should have the express permission of the governing body for conducting the fundraiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials.

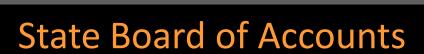
 School Board would also need to approve/accept donations to be received.



Fundraisers

We have received many questions about fundraising activities and where the financial transactions should be accounted.

 We have not found any statutes that address who has control over fundraising activities. Therefore, we would not take exception to the local school board passing required procedures if the fundraising activity uses school property or is associated with a school event.



Fundraisers

 In the absence of a local policy, our opinion would be that each fundraising activity needs to be looked at individually to determine if the school corporation is running the activity or if an outside organization is running the activity.

• Things to keep in mind would be that if school employees are participating in the fundraising activity on school time, then the fundraiser activity should be accounted for in the school records or you run the risk of ghost employment issues.

Donations to Outside Organizations

We will not take exception to club/organizations donating money
to an outside organization based on a majority vote of its
members.

• Documentation must be retained to provide approval of a majority of the members.

The warrant/check should be written to an organization and <u>not an</u> <u>individual.</u>

Gift Cards/Credit Cards



- The State Board of Accounts has updated our position on gift card purchases.
- We will not take exception to the use of gift cards by an extra-curricular unit provided the following criteria are observed:
- 1. The school board must authorize gift card purchases through a resolution, which has been approved in the board minutes.
- 2. The purposes for which gift cards may be issued must be specifically stated in the resolution.

Gift Cards/Credit Cards



- 3. Purchase and issuance of gift cards should be handled by an official or employee designated by the school principal.
- 4. The designated responsible official or employee shall maintain an accounting system or log which would include the name of the business from which gift cards were purchased, their amounts, fund and account numbers to be charged, date the card was issued, person gift card was issued to, proof that the gift card was received by the person it was issued to, etc.

Gift Cards/Credit Cards

- 5. Gift cards shall not be used to bypass the accounting system. One reason for that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the school board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- 6. Procedures for payments should be no different than for any other claim. The school principal must approve the expenditure and supporting documents such as paid bills and receipts must be available. Additionally, any purchase or issuance of gift cards without proper documentation may be the responsibility of that officer or employee.

Vending, Concessions or Other Sales Controls

- Internal controls over vending operations, concessions or other sales should include, at a minimum, a regular reconcilement of the beginning inventory, purchases, distributions, items sold and ending inventory to the amount received.
- Any discrepancies noted should be immediately documented in writing to proper officials.
- The reconcilement should provide an accurate accounting.
- Persons with access to vending should be properly designated and access should be limited to those designated.

Vending Machine Commissions and/or Profits

- There should be a clearly defined procedure adopted by the governmental unit concerning placement, use, maintenance, and commissions and/or profits of vending machines on their property.
- All revenues generated and costs incurred in operating vending machines located on the government premises should be accounted for through the governmental unit's records.
- If vending machines are located in restricted areas (areas other than those available to the public) and if the governmental body and chief executive officer wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit.

Vending Machine Commissions and/or Profits

- The decisions must be authorized by proper resolution or ordinance of the governing body.
- If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the general fund for the benefit of the general public, the machine users.
- Any alternative procedure should be authorized by resolution or ordinance of the governing body.

Vending Machine Commissions and/or Profits



- In the event personnel other than the governmental unit's personnel maintain, stock, and clean up around vending machines, we take no audit exception when such persons are paid for these services.
- A written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the governmental unit.

Vending Machine Commissions and/or Profits to Faculty/Staff

- If a vending machine is accessible to the students or the public, the proceeds from that machine should be receipted into the Student Activity fund.
- Prior Audit Position: If a school has a vending machine that is only accessible by the faculty/staff and wishes to allow the faculty/staff to benefit from the proceeds, we would not take exception to the school providing the faculty/staff group those proceeds. New audit position: We will not take exception if these proceeds are receipted in to the Staff fund.
- Prior Audit Position: If the vending company will only issue one check to the school, we have suggested that the ECA Treasurer receipt the proceeds into whatever ECA fund that they normally do and then issue a check/warrant to the designated faculty/staff member for the vending machine that is only accessible to the staff. New audit position: We will not take exception to the vending machine proceeds from machines only accessible to faculty/staff being receipted into the Staff fund.

	Date: A0	CCOUNTABLE ITEMS	REVIEW N	Number:	
				School	
	Time Frame of Report:	D	ESCRIPTION: _		
	Beginning Inventory				
	Purchases				
	Subtotal				
	Complimentary Distributions Per School Board Policy:				
	Athletic Teams			_	
	Staff Meetings Awards		J N		
	Other	7 1111	2		
	Total	<u> </u>			
	Total Eligible for Sale	/ n /		_	
70	Ending Inventory Items Sold		_()	_	
	Sale Price		\$		
	Projected Revenue (Items Sold @ S	ale Price)		\$	
	Actual Amount Received			\$	
	Difference			\$	
	Signed:		Title:		

Non-Session School Activities - Camps

- Examples: Athletic Camps, Cheerleading Camps, Band Camps, Summer Weightlifting, etc.
- According to IC 20-30-15-6: "(a) When public schools are not in session, a governing body may employ personnel to supervise the following: (1) Agricultural education club work. (2) Industrial education club. (3) Home economics education club work. (4) Music activities. (5) Athletics. (b) Activities described in subsection (a) must be open and free to all individuals of school age residing in the attendance unit of the school corporation that is paying all or part of the cost of the activity.

Non-Session School Activities - Camps



- Any camps that charge a fee would be considered to be hosted by a Booster Club or Outside Organization.
- Therefore, accounting for the receipts and disbursements should not be recorded in the Extra-Curricular Accounts.
- We have seen individual coaches "donate" proceeds from summer camps to their subaccount in the Athletic Fund, but would not be required.

ECA Fraud!



- In 2018 we performed 17 special investigations on ECAs.
 - \$156,735.63 of missing deposits
 - Found issues in Event Center collections, Athletic events, Fundraiser proceeds, Textbook rental collections, and School Lunch collections.
- Cash environment is inherently risky

Special Investigations Suggestions - Fundraisers

- Money collected from various school fundraisers have proven to be a favorite area of theft for ECA treasurers. Sponsors seldom watch their fund activity or follow up to insure they get credit for the amount remitted to the ECA treasurer. Additionally, there are frequently no controls in place over the collections prior to the time they are turned into the ECA treasurer. Both weaknesses make these revenues susceptible to theft by either the sponsor or ECA treasurer. In some cases, the sponsor maintained records of the collections turned into the ECA treasurer however most times the sponsor had no record.
- A control or controls that would help control these revenues would be requiring the sponsor to issue a receipt to each student for the collections turned into the sponsor. The sponsor would then prepare a Sales report that would detail, by receipt (i.e. receipt #s 2343 through 2367) that would agree with the issued receipts. ECA treasurer and sponsor should count the cash together and both initial the Sales report. After deposit the ECA treasurer should provide the sponsor with a duplicate copy of the deposit ticket. The sponsor would attach the deposit ticket to the sales report.
- This process would add a great deal of control both over collections prior to the time they were remitted to the ECA treasurer and after.

Special Investigations Suggestions – Athletic Events

- Ticket sales reports are seldom looked at after they go from the Athletic Director to the ECA treasurer. We found numerous instances where the ticket sales report did not match the deposit made by the ECA treasurer.
- A control that would prevent this from happening would be requiring the ECA treasurer and AD to count the money together and both initial the ticket sales report verifying the amount of cash turned into the ECA treasurer, then requiring the ECA treasurer to provide the AD with a duplicate deposit ticket for the event. The AD would then attach the copy of the deposit ticket to their ticket sales report and confirm that all event proceeds were properly deposited. This process would provide an added level of protection to both the AD and ECA treasurer

Special Investigations Suggestions – Curricular Materials

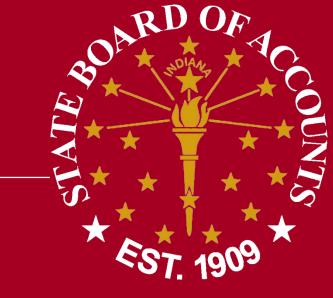
- The majority of textbook rental payments are collected at the start of each school year and is normally pretty busy time for the employees. While the TBR fund is usually maintained at the corporation level the collection process usually occurs at the school building with collections eventually being turned over to the Corporation Treasurer.
- Different software systems along with free TBR and bad debts make it pretty easy to make it difficult for the corporation to determine how much they should be receiving. Additionally, these payments often are made in cash, making it easy to steal from. Most schools have Textbook rental records on a computer system.
- These systems should be able to generate a printout of all collections remitted by student. This printout should be presented to the Corp treasurer along with the cash and checks collected. Total collections should be counted by both the employee remitting the collections and the ECA treasurer and reconciled to the computer printout. After the reconcilement is achieved both the ECA or Corp treasurer and employee remitting the collections should sign the printout verifying that everything balanced. After deposit a duplicate deposit ticket should be attached to the printout and it should be retained for audit. Additionally a printout should be generated any time a reimbursement for free TBR is received. This printout should designate the student account the reimbursement applies to.
- Finally, any and all write-off or adjustments to student accounts should be authorized by the Corporation treasurer before being posted to the student account.

INTERNAL CONTROL STATUTE REQUIREMENTS

- IC 5-11-1-27
- (e) "The internal control standards and procedures shall be \(^2\) \(\xi_1\) developed to promote government accountability and transparency."
- (g) Any time after June 30, 2016, the School Board shall be able to ensure that (1) the minimum internal control standards have been adopted. (2) shall ensure that "personnel" have received training on the minimum internal control standards.
- (h) Any time after June 30, 2016, the fiscal officer shall be able to certify in writing that (1) the minimum internal control standards have been adopted. (2) that "personnel" have received training on the minimum internal control standards. The certification shall be filed electronically as part of the Gateway Annual Financial Report.

INTERNAL CONTROL CERTIFICATION

 Adopt minimum standards via Resolution, By-laws, or School Policy



- Personnel, as defined in IC 5-11-1-27(c) required to be trained by using approved training found on SBOA website
 - Additional approved training contact following vendors:
 - Central Indiana Education Service Center (CIESC)
 - Safe Schools
- Certify on FY 2018 Gateway Annual Financial Report, due August 29, 2019
 - Check "Yes" for items listed in the Unit Questions section

INTERNAL CONTROL STATUTE REQUIREMENTS (Continued)

- What happens if you are in noncompliance with the statute?
 - After June 30, 2016, SBOA will
 - Issue a comment in the audit report
 - If during the second review period, you still have not complied, you will have 60 days to comply and let us know
 - If you still don't, we will notify the DLGF and they will not approve a budget or additional appropriations until you comply

What are Internal Controls?

- A system designed to provide government reasonable assurance that objectives will be achieved
- Designed to prevent or detect situations in which government has failed to achieve an objective
- Preventative controls are those such as requiring dual signatures on checks or having password-protected files. This type of control protects and limits access to business assets.
- Detective controls include reconciling the bank or inventory counts. Typically these internal controls are performed periodically to see if any need to be corrected. They will often turn up internal errors or problems, as well as any external errors (such as bank errors).



ECA INTERNAL CONTROLS

- Why are they important?
 - Promote government accountability and transparency
 - Essential tool in government's ability to make proper decisions
 - Accountability and transparency
 - Internally quickly evaluated; inefficiencies addressed and corrected
 - Externally encourage efficient use of government time and resources
 - Conveys to citizens commitment to detect fraud, waste, abuse
 - Reduces costs timely completion of responsibilities / prevents fraud, waste, abuse
 - Better internal controls can result lower audit costs
 - Help identify and correct inefficiencies in governments processes
- How do you implement them?
 - Identify areas of Risk
 - Develop policies and procedures to address the areas of risk
 - Monitor that policies and procedures are being followed and have addressed the risks identified



ECA INTERNAL CONTROLS

- Segregation of Duties
 - One of the biggest obstacles for a sufficient internal control system
 - The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to <u>initiate, approve, undertake, and review</u> the same action. Separating the ability to record, authorize, and approve the transactions along with the handling of the related asset reduces the risk of error or fraudulent actions. It also reduces the risk of management override.
 - In very small governmental units, such segregation may not be practical. In this case, compensating activities should be implemented which may include additional levels of review for key operational processes, random and/or periodic review of selected transactions.



DUTIES THAT "SHOULD" BE SEPARATED



- Purchasing roles Ordering, Receiving, Claim Creation/Approval, Payment, and Reconciling functions.
- Inventory roles Requisition, Receipt, Disbursement, Conversion to scrap and Receipt of scrap proceeds functions.

DOCUMENTATION

- •For audit purposes one of the key elements of internal controls that is forgotten is to document the process.
 - Who does what and when
 - Proof that procedures and policies are being followed
 - Evaluation of how effective the policies and procedures are
 - Corrective actions taken to address identified problems



ECA INTERNAL CONTROLS CONT.



Common areas to address:

Collections –

School Lunch

Athletic Events

Curricular Materials Rental

School Dances

School Play

Vending Machines

Fundraisers

Asset Protection –
 Cash Balances

Purchase of Goods

Inventory of Goods

Information Technology

ECA INTERNAL CONTROLS ____CONT.

- Risks identified for Athletic Event collections:
 - Skimming of cash collections
 - Admission without payment
 - Charging incorrect admission
 - Not depositing collections intact
 - Destroying or not retaining accountable items (tickets, lists, deposit ticket, etc.)
 - Making cash payments out of collections



SA-4 TICKET SALES FORM

orm SA-4) Prescribed by State Board of Accounts					No			
			TICKE	ET SAI	ES			
	Т	ICKETS	3			I		
							TOTAL	
KIND	ISSUED		RETURNED		TICKETS	PRICE	AMOUNT	
	SERIAL NO.	AMT.	SERIAL NO.	AM1.	SOLD	(6)	SALES	
					-11	165		
				r.7\	0)\\	7		
			~ 10	11/	7			
				11.				
		R	117/1	7V.				
	TOTAL	\sim)[5					
ade by				Verified	and Approve	d by		
	(Title)					(0	fficial or Sponsor)	
			OR	RIGINAL				





Ticket Taking Activity



Questions?