

The Board of Education of the Union Public School District believes that student achievement programs and parent/teacher associations and organizations can advance the educational goals of the Board and confer a benefit to the students of the district. It is the purpose of this policy to establish guidelines for the sanctioning of student achievement programs and parent/teacher associations and organizations that raise money and collect revenues for the benefit of students. Only those student achievement programs and parent/teacher associations and organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma school Code, OKLA. STAT. tit. 70, § 5-129.

#### SANCTIONING PROCEDURE

- A. The district may sanction student achievement programs and parent/teacher associations and organizations that, according to the Board of Education's determination, advance the educational objectives of the district, are beneficial to students and meet the requirements of this policy.
- B. In determining whether a student achievement program or a parent/teacher association or organization should be sanctioned by the district, the Board of Education may consider: (1) if the program, association or organization promotes activities that are an extension, expansion or application of the district curriculum; (2) if the program, association or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association or organization assists student clubs, organizations and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent/teacher association or organization in support of its application. A booster club shall support a program, team, club or organization and not duplicate the mission of another previously sanctioned organization.
- C. A written statement by a student achievement program or by a parent/teacher association or organization to the Board of Education requesting sanctioning shall include the following: (1) a statement of its purpose, goals, organizational structure and membership requirements; (2) a detailed statement of how the district and its students will benefit if the organization is sanctioned; (3) a statement of nondiscrimination consistent with all state and federal laws; (4) financial and performance audits, if any, which have been performed on such program, association or organization by an independent accounting firm or any other audit process; (5) a statement from the president and treasurer that they will follow proper bookkeeping practices to ensure the safeguarding of all assets, file all necessary IRS forms including 1099s and W-2s; (6) the dates they attended the required Student Activity Fund Sanctioning workshop(s); and (7) the written application to obtain or renew is due to the Chief Financial Officer (CFO) by each October 15. A revised application must be filed annually within 30 days of any change in organization officers.
- D. The written statement shall be submitted to the Superintendent or designee for preliminary review. After the program, association or organization's written statement has been reviewed by the Superintendent or designee, the Superintendent shall make a recommendation to the Board of Education. The Board shall review the written statement and shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable. The organization has the option of reapplying for sanctioning.
- E. In order to maintain the status of a sanctioned program, association or organization in accordance with this policy, the Superintendent, Chief Financial Officer or the Board of Education may require from any such program, association or organization that financial and performance audits by an independent accounting firm be performed on an annual basis on the program, association or organization. If required by the Superintendent, CFO or the Board of Education, the audits or any other requested information shall be submitted to the Superintendent within 90 days of the request. The submitted audits, other financial statements or other information shall be reviewed to determine if the program, association or organization is entitled to continue to be sanctioned in accordance with this policy and if its funds should continue to be exempt from the statutory controls over student activity funds found in the Oklahoma School Code, OKLA. STAT. tit. 70, § 5-129.
- F. The Superintendent, CFO or the Board of Education may, at any time they deem warranted, request copies of any and all records maintained by the program, organization or association. Copies of records must be promptly provided upon the request. If required, the audits or any other requested information shall be submitted within 90 days to the Superintendent or CFO.
- G. The Board of Education may, at its discretion, withdraw sanctioning at any time it deems it in the best interest of the district. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.
- H. The sanctioning of any program, association or organization under this policy by the Board of Education, is not intended to reflect any opinion by the Board or any employee of the district that the financial, performance or other records of the program, association or organization are accurate or should be relied on by any person in any manner. Further, the Board of Education and all employees of the district specifically disclaim any and all liability for any obligation, loss of funds, misfeasance or malfeasance of any representative of any program, association or organization sanctioned under this policy.

- I. Sanctioned organizations may not use the district's tax ID number.
- J. Due to filing and reporting obligations imposed on the district by the IRS, sanctioned organizations shall not employ and/or pay district employees or hire independent contractors or outside employees without prior written approval by the Superintendent or Chief Financial Officer.
- K. Sanctioned organizations must issue all appropriate 1099s, W-2s and all other annual tax forms as required by law and shall submit copies of such filed tax forms to the Chief Financial Officer no later than January 15 of each year.

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