

POLICY

Definitions

A student body organization is a group, club, or organization having students as its primary members or participants.

The Governing Board recognizes that student organizations can allow students to conduct worthwhile co-curricular activities while helping students learn about effective financial practices and develop leadership and management skills. To that end, the Board may approve the formation of associated student body organizations composed entirely of students, operate under the oversight of the Superintendent or designee, and are subject to the control and regulation of the Board. Student organizations may raise and spend funds to support activities that promote the student body's general welfare, morale, and educational experiences.

Fundraising

At the beginning of each school year, the ROP shall submit to the Superintendent or designee a list of the fundraising events each student organization proposes to hold. The Superintendent or designee shall review the proposed events and determine whether the events contribute to the educational experience and do not conflict with or detract from the school's educational program. When reviewing proposed events, the Superintendent or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the ROP, and ensure that the proposed activities comply with the law, Board policy, and administrative regulation.

Management and Reporting of Funds

Student body funds shall be managed in accordance with law, regulations, Board policies, and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fundraising ventures, provide reliable financial information, protect employees and volunteers from accusations of impropriety, reduce the risk, and promote the detection of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The Superintendent or designee shall be responsible for properly conducting all student organization financial activities. The budget adopted by the student body organization should serve as the financial plan for the school year. It shall be submitted to the Superintendent or designee at the beginning of each school year. The Superintendent

or designee shall monitor the budget and periodically review the organization's use of funds to ensure compliance with the ROP's internal control procedures.

Funds derived from the student body shall be expended according to procedures established by the student organization. The Superintendent or designee must approve all expenditures, the certificated employee who is the designated student organization advisor, and a student organization representative. (Education Code 48933)

The Board shall provide an annual audit of student organization accounts by a certified or licensed public accountant. The cost of the audit shall be paid from ROP funds. (Education Code 41020)