

## **PARENT BOOSTER CLUB AND PARENT/GUARDIAN-TEACHER ORGANIZATION SANCTIONING**

The Choctaw-Nicoma Park School Board of Education hereby sets the following regulations and procedures for sanctioning of parent booster clubs, parent/guardian-teacher organizations (PTOs) and other associations set forth in providing student achievement programs which benefit the Choctaw-Nicoma Park Public School District (District).

1. The District may sanction parent booster clubs, PTOs and other associations, herein referred to as organization(s), who, according to the Board's determination, advance the educational objectives of the District, are beneficial to students and meet requirements of this policy.
2. In determining whether a parent booster club, parent/guardian-teacher organization (PTOs) or other association should be sanctioned by the District, the Board of Education may consider:
  - a. if the program, organization or association promotes activities that are an extension, expansion or application of the District's curriculum;
  - b. if the program, organization or association assists students in carrying out special projects or activities which are beneficial to the District or its students;
  - c. if the program, organization or association assists student groups in raising funds to promote special projects or activities which are beneficial to the District or its students;
  - d. supplemental information provided by the student achievement program or by a parent/guardian-teacher association or organization in support of its application. A parent-organized and operated booster club shall support a program, team, club or organization and not duplicate the mission of another previously sanctioned organization.
3. A written sanctioning application request shall be required by the organization to the Board of Education each year. This application request shall include the following:
  - a. A statement of its purpose, goals, organizational structure and membership requirements;
  - b. A detailed statement of how the District and its students will benefit if the organization is sanctioned;
  - c. A statement of non-discrimination consistent with all state and federal laws;
  - d. 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;
  - e. 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.
  - f. The written application to obtain or renew sanctioning is due to the Superintendent (or designee) on or before each October 1 and whenever officers change, but no less frequently than annually. A revised application must be filed annually within 30 days of any change in organization officers or District sponsors.

4. The written sanctioning application shall be submitted to the Superintendent (or designee) for preliminary review. After the program, association or parent 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.
5. In order to maintain the status of a sanctioned program, association or organization in accordance with this policy, the Superintendent (or designee) 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 (or designee) or the Board of Education, the audits or any other requested information shall be submitted to the Superintendent or (designee) 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, Oklahoma Statutes, Title 70, § 5-129.
6. The Superintendent (or designee) 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, including tax records. Copies of records must be promptly provided upon the request. If required, the audits or any other requested information shall be submitted within five (5) business days to the Superintendent (or designee). The District reserves the right to review all financial records and/or perform spot audits throughout the year.
7. 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. The program, association or organization may reapply to for sanctioning the following fiscal year under the terms and conditions listed in this regulation.
8. The sanctioning of any program, association or organization under this regulation by the Board is not intended to reflect any opinion by the Board or any employee of the District that the financial records or any other records of the booster club, parent association or parent 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. Therefore, employees of the District SHALL NOT serve as the treasurer of any parent booster clubs, parent/guardian-teacher organizations (PTOs) and other sanctioned associations.
9. Sanctioned organizations shall not use the District's tax ID number. They are strongly encouraged to apply for their own tax ID number.
10. Due to filing and reporting obligations imposed on the District by the IRS, sanctioned organizations who employ and/or pay current District employees must pay them through District payroll. The organization must reimburse the District for all its payroll costs and burdens associated with the organization's hiring of the District employee. For those persons who are employees or contractors of the organization who ARE NOT current employees of the District, the organization must agree to withhold applicable payroll taxes and report such earnings as required by law.

11. Sanctioned organizations must issue all appropriate 1099s, W-2s and all other annual tax forms as required by law.
12. Employees of the District may not have direct access to parent booster club, parent/guardian-teacher organization (PTOs) or other sanctioned association booster club bank accounts.
13. Teacher-sponsored student clubs shall fall under the control of the Board of Education and do not qualify to become sanctioned organizations.
14. Liability insurance may be required for those sanctioned organizations conducting operations on District property. This requirement will be at the discretion and determination of the Superintendent (or designee).
15. Any organization not sanctioned by the Board MUST operate (collect and deposit all revenues/make all expenditures) through the District's Activity Fund if they represent the District in any form, either actual or implied.