

# Cheerleader and Dance Teams

## Accountability and Record Keeping

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# Guidelines and Procedures

- Student Activity Manual – procedures on deposits, checks, fundraisers, etc.
- UISD Cheer and Dance Guidelines
- Elementary Spirit Group Appendix

*When in doubt, ask your campus secretary.*



# Sponsor Responsibilities

- Follow SAF Manual
- Collect and deposit timely
- Pay uniform vendor timely
- Communicate with Principal
- Keep accurate records
- Separate deposits from different sources (uniforms, fundraisers, etc.)



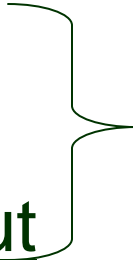
# Accountability - Uniforms

Strongly recommended -

- Collect 50% before ordering
- Collect 100% before uniform is issued
- Consider uniform cost – discuss with parents to ensure all will be able to pay.
- Use fundraisers for other than uniforms, such as buses, camps, etc.



# Required Documentation for Audit

- Info on uniform, practice wear and camp fees
    - With estimated fee breakdown
    - With payment plan provisions
  - Memos to parents on any fundraisers
  - Info on additional costs and fees
  - Receipt Books
  - Spreadsheet
  - Questionnaire
  - Quicken/ School Cash printout
- 



# Deposit Documentation

## Deposits –

- Attach 2<sup>nd</sup> receipt copy OR
- Money collected from Students form
- Total deposit amount should be added to the spreadsheet
- Do not comingle deposits from different sources, i.e. uniforms and fundraiser

Disbursements – invoice not statement



# Why a spreadsheet?

- Accountability of uniform collections by member
- Know who owes at a glance
- Improves controls, and supt. wants tighter controls
- Sponsors with unaccountable funds had no spreadsheet
- In prior years (including 2009)
  - Vendor owed \$\$\$, but no money in account
  - Sponsor thought all had paid
  - Money missing and no one knew and sponsor had to pay



# Spreadsheet “Findings”

- Errors in addition (columns didn't total)
- Total deposit column did not tie to receipt or the “Deposit breakdown form”
- Listing deposits by Payment 1, 2...not by receipt
- NSF checks not deducted
- Including fundraiser deposits
- Not prepared at all and once done, found out that some members still owed



# Accessing the spreadsheet

- [www.uisd.net/internalaudit/](http://www.uisd.net/internalaudit/)
- Click on “Cheer Sample Spreadsheet”
- “Do you want to open or save this file?”
  - Click “SAVE”
- Save under “My Documents”, or your choice.



# Fundraisers

- Student Activity Manual procedures should be followed
- Application for FR Activity
- Timely wrap-up (30 days) !!!!
- Inventory Documentation – quantity ordered, sold, receivable
- We do not recommend using fundraisers to cover uniform cost



# Other

- All proper documentation should be completed and approved prior to hiring a Consultant (maintain all information on file) SENATE BILL 9
- Random Drug Testing Forms need to be obtained from parents and submitted to Registrar or campus designee at the start of the school year (7<sup>th</sup> and up)
- **Audit Report includes section specific to Cheer and Dance and Principal evaluated on this**
- Sales tax should be paid by members if they keep uniform and vendor is in Texas
- Items paid from Budget are school property



# SAF Audit Scores – Cheer & Dance

- 49. A spreadsheet or similar was maintained of amounts due/collected from members for uniforms and related expenses.
- 50. Sponsor issued receipts to members for uniform payments or utilized the Money Collected From Students Form.
- 51. Deposits were made with the Campus Bookkeeper on a timely basis with supporting documentation attached.
- 52. Fundraisers held to cover the uniform costs were adequately supported. (Inventory Sheet, Incentives, etc.)
- 53. All invoices were paid for uniform and related expenses. (No outstanding invoices)

Possibly add “collection efforts” or “sponsor was aware of members owing at time of audit”.



# For Discussion

- Required Spreadsheet
- Collection Efforts
- Consequences for non-payment
- Unaccounted Funds
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