Internal Review Chair Responsibilities

The Internal Review Chair ensures that proper procedures are followed for all checks requested within the organization. The Internal Review Chair is responsible for reviewing and approving all check requests before being submitted to Treasurer. Scanning any paper copies of check requests and associated receipts to submit to Treasurer electronically, reducing paperwork storage.

Steps:

1. Determine if check request is for reimbursement.
2. If check request is for reimbursement, confirm that check requester is not the same as the validator. If check request is direct vendor payment, check requestor and validator may be the same person.
3. Confirm that budget category on check request exists on group budget with adequate funding.
4. Check that dollar amounts from receipts add up correctly to the total of the check request.
5. Check detail on receipts for inappropriate expenses, such as alcohol.
6. Invoices with amounts owing (rather than paid invoices or receipts) must be paid to the company owed, not to an individual asking for reimbursement.
7. Per Diems (expected costs for out of town travel expenses), usually for boosters, should be approved between booster and traveler prior to travel. Internal Review Chair will assume all out of town expenses (with the exception of alcoholic drinks) approved when submitted by Booster group.
8. Forward approved check requests to PA Treasurer and cc Booster Treasurer or submitting PA officer.

Check requests which do not comply with any of the above steps will not be approved. Internal Review Chair will notify person requesting the check to correct and resubmit, if desired.

Booster/Committee Treasurer Responsibilities

The PA handles funds for many different groups and projects, and meticulous records for the IRS and nonprofit audit purposes must be kept. While the Pointer Association Treasurer keeps the official financial records, each Booster is responsible for keeping details of their income and expenses and reconciling their booster account against the PA Treasurers records.

Keeping Records

Each Booster's Treasurer must keep a simple accounting sheet, with a running account balance, listing all deposits and expenses submitted to the PA Treasurer.

The PA Treasurer keeps a record of each Booster running total, and the date/amount of Deposits and Expenditures. Detailed records are the responsibility of the individual Booster.

Balancing Accounts

During a Booster's season (fall, winter, spring or year round), the Booster Treasurer should reconcile their records each month with the PA Financial report. Miscellaneous charges such as Bank fees and Credit Card fees will be deducted from each account as they occur. PA Treasurer will notify booster treasurer that fees have been incurred. Contact the PA Treasurer if there is a discrepancy.

Approve all expenditures/reimbursements

The Booster Executive Board must approve a budget or spend plan every year/season. A copy of the Booster approved budget must be sent to the PA Internal Review Chair, PA Treasurer and Booster Director. All expenditures or reimbursements that deviate from the approved budget must be approved at a board meeting or through email communication and added to the approved budget. If the budget is amended, the PA Internal Review Chair, PA Treasurer and Booster Director need to receive the update.

All Booster expenses will be submitted to or through the Booster's Treasurer so accurate accounting can be kept.

Deposits

All cash and check deposits must be accompanied by completed cash/check deposit form to the Assistant Treasurer. Each booster group or activity (annual giving, banner sales, random donations arriving by mail) should arrange for their own deposits.

Use proper cash handling procedures

Always count cash with two people present and have both sign the cash verification form. This is for your protection!
Use the PLHSPA Deposit form (on PA website) to turn in money to the PA Assistant Treasurer.

Deposit Cash and Checks in a timely manner

Checks held too long bounce or get lost. Cash held at home is not smart or safe!

All Deposits should be done as quickly as possible, preferably within a week.

Make checks payable to PLHS-PA. Do not include the name of the booster on the payee line, that can go on the memo line if desired.

Deposit Requirements

Cash must be organized and ready for deposit. Coins must be rolled (unless too few to fill a roll). Coins not able to fill an entire roll can be turned in as is.
Never leave CASH deposits without face to face contact with the Assistant Treasurer. Cash needs to be hand delivered and verified. The school cannot hold Pointer Association deposits. Please do not leave them there.

Steps:

1. Fill out PA Deposit Form (on PA website).

2. Be sure to note "source" of funds (Non-Deductible, Donation; Fund-Raiser) for IRS records.

3. List checks by Issuer name, Check number and Amount.

4. If desired, make a copy/scan of checks and Deposit Form **for Booster records only**.

5. With prior arrangements, submit deposits to the PA Assistant Treasurer.

Bounced Checks: If a deposited check bounces, once notified by PA Treasurer, it will be the responsibility of the Booster Treasurer to contact check writer for new check. Bank fee debited from booster/activity account.

Fund Use/Check Requests

Once an expense has been approved as a budget expense, the Booster/Committee Treasurer completes a PA Check Request Form. All check requests must be submitted as soon as possible upon receipt and no greater than 30 days after the end of a Booster's season.

Complete Check Request Form (on PA website)

1. Annotate the type of expense being paid for tax purposes. Please use the same line item names in the approved budget.
2. The Booster/POP Treasurer/President may approve and validate all check requests unless it is the Booster/POP Treasurer/President who is being reimbursed. In the case of Booster/POP Treasurer/President reimbursement, it is best practice to have the another group board member approve/sign the check request.
3. Check Requests to pay expenses for PA Committee activities must be approved by Director of the committee (i.e. Fundraising Director for Bite of Point Loma expenses).
4. When a booster must pay another group within the PA. The Payable name would be the PA group name (ex: POP). PA Treasurer will transfer money between accounts with approved check request.
5. When a booster must pay PLHS, most common is for coaching fees. The Payable name would be the school with the appropriate account number (ex: Point Loma HS Lacrosse acct ####). PA Treasurer will write check to the school.
6. Per District Policy, a *Designated Donation Form* must be completed and accompany any check or donation that is payable to SDUSD or PLHS. There is a blank line in the middle of the form which should be filled in by the donor (i.e. Booster) to clarify what should be done with any unused portion of the donation. If this is not clarified by the donor, any unused funds will divert to the SDUSD General Fund. It is recommended that a category of expense be used in the description rather than specific names (ex. Athletic Trainer salary, rather than John Smith salary, in case of substitute trainer fills in for John Smith and needs payment).
7. Further Example: When POP fills out the form we notate that any unused funds to be returned to PLHSPA/POP. Since our ATC's stipends must now be submitted prior to the pay period there is a real possibility that the ATC may work less than what POP paid to PLHS. By designating that unused funds be returned to POP, we protect our funds from ending up in the District's General fund.

Receipts

1. **Original** Receipts, Invoices or a Purchase Order **are required** to process Check requests.

2. There is a difference between receipts (paid) and invoices/purchase orders (unpaid). Invoices and purchase orders must be paid to the Company named on the invoice or purchase order.

3. Paid invoices or receipts may be reimbursed by providing an original receipt or with the notation "submitted by: mm/dd/yy" clearly printed on the receipt prior to scanning. See example below.

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Submitted: June 24, 2015

        Stump's
         FAMILY
    MARKETPLACE

STUMP'S MARKETPLACE
   3770 VOLTAIRE AVENUE
SAN DIEGO ** 619-226-9575
                          VANESSA
0006 03 03457622 06/23/15  5:03pm 351
    SAUCE MIX              $2.49    F
    ANTHONYS X-WIDE        $2.99    F

        SUBTOTAL           $5.48
         TOTAL             $5.48

          CASH             $6.00
          CHANGE           $0.52

# OF ITEMS: 2

        THANK YOU
  IF YOU HAVE QUESTIONS OR COMMENTS
  CONTACT US AT STUMPSSANDIEGO.COM
        LIKE US ON FACEBOOK
     STUMP'S FAMILY MARKETPLACE
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Email PA Check Request to the PA Internal Review Chair

Booster check requests will be reviewed and approved by the PA Internal Review Chair.

If for some reason, the check request isn't complete or approved, it will be returned to the Booster Treasurer for correction and re-submittal.

The PA Internal Review Chair will submit all approved check requests to PA Treasurer

The PA Internal Review Chair will review and send approval email with check request and receipts to the PA Treasurer and cc: Booster Treasurer.

PA Treasurer writes check

Delivery of Checks

The Booster/Committee Treasurer will specify on the request form how they want check delivered, pickup or mail.

Each Booster/Committee Treasurer will provide a stamped, addressed envelope to PA Treasurer, if direct mailing is requested.

Note: Check Request Problems

If there is an issue with an approved Booster Check Request, PA Internal Review Chair will email the Booster/Committee Treasurer for conversation to clarify and/or fix problem.

Pointer Association Work Week and Expectations

PA Treasurer will receive all approved check requests electronically. Expect checks to be written within a week.

Check requests over $1,000 require two PA signatures. This can delay larger checks, depending on the secondary PA signer's availability.

If a special circumstance comes up, and a check needs to be processed more quickly than the standard procedure, please do not hesitate to contact the PA Internal Review Chair and Treasurer to ask for an exception. Remember, however, we are all volunteers.