



THE AUDIT CONNECTION

State Auditor's Schools Team Creating Efficiency in Audits

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Enrollment Audits

In an effort to comply with the Governor's request to limit expenses, our Office has been obtaining data for basic enrollment audits by mail and auditing the information at a central location. We are following up on any issues requiring clarification by phone, e-mail and fax. In addition to reducing travel costs, we are increasing efficiency by giving the audit work to a small number of auditors who specialize in auditing enrollment. We anticipate this method will also reduce time demands on school district staff compared to on-site audits.

The documentation we are requesting is identified on pages 41 and 42 of OSPI's 2008-09 Enrollment Reporting Handbook. We can accept hard copies or electronic records. To date, a few districts have been unable to provide the requested information. Some districts' enrollment systems are unable to generate the required data. In those limited instances, we have scheduled on-site audits.

We appreciate your cooperation as we continue to seek ways to reduce audit costs.



Student Involvement with Booster Organizations

We are often approached by Districts with questions regarding student involvement with Booster clubs. Booster clubs are vital contributors

to District functions and often ask students to participate in fundraising activities. When students are involved in fundraising, it is very easy to blur the lines between Associated Student Body (ASB) and booster activities. This can be problematic because booster club activities are private organizations with private money, while the ASB activities are a District function with public money that is subject to audit.

Districts should be aware of a few guidelines to ensure their booster clubs are operating in support of the District and not using students inappropriately. Boosters must be a separate organization from the District, meaning that someone from outside the District has organized it and registered with the Secretary of State. District employees can be members of booster clubs, but those charged with operations and authority within the booster club should not be District employees to avoid a conflict of interest. Coaches are often active in athletic booster clubs, which is acceptable as long as they act as private booster member when participating in booster activities. Coaches may not represent the District when participating in booster activities.

Students should not perform primary fundraising efforts for booster clubs. Students are, by definition, part of the ASB, so when a booster club enlists students to perform fundraising, the booster may essentially be using public resources for private purposes. This situation

sometimes occurs when, for example, a coach who is a member of the booster club enlists the students he coaches to raise money on behalf of the booster club. In such a case, a school employee is asking students who are under his authority to work for a private purpose. Appropriate student involvement includes students who help their parents, who are booster club members, or students who voluntarily support the booster club's fundraising efforts. For audit purposes, our Office needs evidence that booster club members perform the majority of the fundraising work.

An excellent resource for Districts is in the WASBO ASB procedures manual, at: http://www.wasbo.org/associations/5217/files/ASB-Booster_Club_Activity.pdf

If you have any questions or would like further clarification, please contact School Programs Audit Manager Rick Bonner at (360) 725-5612.

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