

Oak Ridge Schools

Office of the Superintendent



Administrative Procedure 2.404

School Support Organizations

School Support Organizations - Administrative Procedure

Background:

TCA49-2-601 (School Support Organization Financial Accountability Act) authorizes the Comptroller of the Treasury to prepare a model financial policy for school support organizations. The Division of Local Government Audit prepared the “*Model Financial Policy for School Support Organizations*” to provide minimum required accounting policies and internal controls. SSOs must follow the required policies & internal control procedures as provided by the Comptroller. The Policy was updated in May 2020. The Oak Ridge Board of Education has established policy 2.404 instructing that procedures should be established to define the relationship between SSOs and Oak Ridge Schools

Terms Defined:

The term “**School Support Organization**” or “**SSO**” is defined as an organization or group (booster club, parent teacher group, foundation, alumni group, etc.) whose primary purpose is to support the school district, an individual school, or a school’s academic, athletic, arts, or social activities.

For the purposes of this procedure, the term “**Policy**” will reference the “*Model Financial Policy for School Support Organizations.*”

Procedures:

SSOs must make an annual submission of required documents to Oak Ridge Schools. These documents must be approved prior to any organization operating on behalf of the schools.

- The following should be submitted **by August 1st** of the school year the SSO wishes to operate:
 1. Board of Education Agreement
 2. Annual Information Form
 3. SSO Financial Agreement
 4. Annual Financial Report
 5. Tennessee Corporation Annual Report Form from TN Secretary of State
 6. IRS Determination Letter (*only if 501(c)(3) entity*)
- The packet of forms should be submitted to the bookkeeper or administrative assistant at the school.
- The packet should be reviewed by the Principal and he/she will sign the Board of Education Agreement.
- The packet should be forwarded to the Business Services Coordinator for review.
- The packet will then be forwarded to the Executive Director of School Leadership for final approval.
- Upon final approval, a confirmation email will be sent from the ORS Business Office to an SSO representative informing them of their approved status. A copy of this email will be sent to the Principal, Bookkeeper/Administrative Assistant, and the Executive Director of School Leadership.
- The approved SSO will be listed on the ORS website.

Per the Policy, an SSO must have prior approval to conduct a fundraiser.

- An SSO must complete an SSO Fundraiser Approval form and submit to the Executive Director of School Leadership.

Additional Information of Importance:

The Policy explicitly prohibits school representatives (employees) from acting in a financial capacity for an SSO. As such, no ORS employee should be involved in financial receipts or disbursements for any SSO.

June 5, 2020