

FILE: DIA

Cf: [JHB](#)

ACCOUNTING SYSTEM

The Jefferson Davis Parish School Board delegates to the Superintendent or his/her designee, the responsibility of maintaining complete, accurate, and detailed records of all financial transactions in the school district. These records shall be in accordance with generally accepted accounting principles, as prescribed, and approved regulations of the Louisiana Board of Elementary and Secondary Education.

SCHOOL BOARD FUNDS

The School Board shall require the Superintendent to provide the necessary guidance and direction for the administrative implementation, review, analysis, reporting, and modification of all budgeted activities as approved by the School Board. All regulations developed and maintained governing the fiscal responsibility of the Board and its personnel and resources shall be designed to promote efficient management and sound fiscal accountability at every level of the school system.

All School Board employees charged with receipt, handling, and/or disbursement of any Board funds shall abide strictly by state and federal law, policies of the School Board, and regulations and procedures developed by the Superintendent or his/her designee.

SCHOOL FUNDS

The School Board shall require that uniform procedures be applied throughout the school system to assure the proper accounting for, and expenditure of, all funds under the control of each individual school. Pertinent regulations and procedures shall be maintained by the Superintendent and staff. Such funds shall be subject to regular audit by the internal audit department or as may otherwise be provided.

Adherence to and implementation of all regulations and procedures pertinent to school funds shall be the responsibility of each school principal or his/her designee.

The Board shall receive periodic reports from the Superintendent of all income, expenditures, balances in the

schools' various accounts, and such other data as the Board may prescribe, in addition to regular financial reports. In every way possible, the Board shall provide financial assistance relative to student activity programs within each school.

SCHOOL CLUBS AND ORGANIZATIONS

The School Board shall require all activity funds generated by a club, organization, association, class, athletic team, or any other organization within the school to be deposited into a school fund bank account. Separate records of all financial transactions of the school fund account shall be maintained by the principal for each group. No money shall be drawn on the account without a proper request and any check for an expenditure shall reflect the signature of the principal.

The records of the school account shall be reconciled monthly and a written report shall be prepared by the principal and submitted to the Superintendent or his/her designee annually, who shall review and consider the report for approval and notify the principal accordingly. The School Board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.

All club or organization related fund raising activities shall be approved by the principal and may be subject to audits from the central office.

BOOSTER CLUBS / OUTSIDE ORGANIZATIONS

The School Board recognizes that funds generated by an entity outside the school, such as a parents' club, community, business, civic or other similar type of organization are considered to be independent funds under the exclusive control and supervision of the club or organization. While these funds are independent of school authority, the Board expects and shall require all such funds, when expended for any school function, activity, or purpose, to adhere fully to all state and federal statutory and regulatory provisions.

In addition, the Board may place restrictions on the donation and usage of any monies by an outside source, i.e. club, organization, or entity, to a school or Board-related entity. Specifically prohibited shall be the donation to an individual employee of the School Board anything of economic value in the form of money, personalized articles, automobiles and/or their use, travel, entertainment or vacations. The Board reserves the right to examine the provisions of any and all prospective donations to a school or Board-related entity to ascertain the propriety of the donation.

Ref: La. Rev. Stat. Ann. §§[17:196](#), [17:414.3](#), [24:515](#), [39:1301](#), [39:1302](#), [39:1303](#), [39:1304](#), [39:1305](#), [39:1306](#),

[39:1307](#), [39:1308](#), [39:1309](#), [39:1310](#), [39:1311](#), [39:1312](#), [39:1313](#), [39:1314](#)

Opinion No. 84-167, Commission on Ethics for Public Employees, State of Louisiana

[*Louisiana Handbook for School Administrators, Bulletin 741*](#), Louisiana Department of Education

[*Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929*](#), Louisiana Department of Education

Jefferson Davis Parish School Board