



SECTION VI: BUSINESS, TECHNOLOGY & OPERATIONS POLICY 6205 **STUDENT ACHIEVEMENT PROGRAMS AND PARENT-TEACHER ASSOCIATIONS AND ORGANIZATIONS**

Purpose:

The Board of Education of the Broken Arrow Public Schools believes that student achievement programs (curricular, co-curricular and extracurricular) and parent-teacher associations and organizations can advance the educational goals of the Board of Education and confer a benefit to the students of the District. It is the purpose of this policy to establish guidelines for the sanctioning of student achievement programs and parent-teacher associations and organizations that raise money and collect revenues for the benefit of students. Only those student achievement programs and parent-teacher associations and organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma School Code, OKLA. STAT. tit. 70, § 5-129.

Sanctioning Procedure for Student Achievement Programs and Parent-Teacher Associations and Organizations

1. The District may sanction student achievement programs and parent-teacher associations and organizations that, according to the board's sole determination, advance the educational objectives of the District, are beneficial to students and meet the requirements of this policy.
2. In determining whether a student achievement program or a parent-teacher association or organization should be sanctioned by the District, the Board of Education may consider: (1) if the program, association, or organization promotes activities that are an extension, expansion, or application of the District curriculum; (2) if the program, association, or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association, or organization assists student clubs, organizations, and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent-teacher association or organization in support of its application.
3. A written application by a student achievement program or by a parent-teacher association or organization to the Board of Education requesting sanctioning shall include the following: (1) a statement of its purpose, goals, organizational structure, and membership requirements; (2) a detailed statement of how the District and its students will benefit if the organization is sanctioned; (3) a statement of nondiscrimination consistent with all Oklahoma and federal laws; (4) financial and performance audits, if any, which have been performed on such program, association, or organization by an independent accounting firm; and (5) the written application to obtain or renew sanctioned status is due to the Chief Financial Officer ("CFO") by each October 15. A revised application must be filed annually within 30 days of any change in organization officers or district sponsors.
4. The written application shall be submitted to the Superintendent or designee for preliminary review. After the program, association, or organization's written application has been reviewed by the Superintendent or designee, the Superintendent shall make a recommendation to the Board of Education. The Board of Education shall review the written application, and shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable.



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5. In order to maintain the status of a sanctioned program, association, or organization in accordance with this policy, the Superintendent of schools, the CFO or the Board of Education may require from any such program, association or organization, on an annual basis, that financial and performance audits be performed on the program, association, or organization by an independent accounting firm. If required by the Superintendent of schools or the Board of Education, the audits shall be submitted to the Superintendent within ninety (90) days of the request. The Board of Education shall review any audits submitted and determine if the program, association, or organization is entitled to continue to be sanctioned in accordance with this policy and if its funds should continue to be exempt from the statutory controls over student activity funds found in the Oklahoma School Code, OKLA. STAT. tit. 70, § 5-129.
6. The Superintendent of schools, CFO or the Board of Education may, at any time they deem warranted, request copies of any and all records maintained by the program, organization, or association. Copies of records must be promptly provided upon the request of the board or Superintendent.
7. The board may, at its discretion, withdraw sanctioning at any time it deems it in the best interest of the District. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.
8. No program, association or organization sanctioned under this policy shall publish or otherwise publicly indicate in any manner that it has been sanctioned by the District under this policy.
9. The sanctioning of any program, association or organization under this policy by the Board of Education is not intended to reflect any opinion by the Board or any employee of the District that the financial performance or other records of the association or organization are accurate or should be relied on by any person in any manner. Further, the Board of Education and all employees of the District specifically disclaim any and all liability for any obligation, loss of funds, misfeasance or malfeasance of any representative of any program, association or organization sanctioned under this policy. Therefore, employees of the District may not serve as the treasurer of any program, association or organization sanctioned under this policy.
10. Sanctioned organizations may not use the District's tax ID number.
11. Due to filing and reporting obligations imposed on the District by the IRS, sanctioned organizations and associations shall not employ and/or pay District employees or hire independent contractors or outside employees without prior written approval by the Superintendent or CFO. District employees may not be paid for services by any program, association or organization sanctioned under this policy. Any request for payments to be made for services rendered to a District employee must receive written approval in advance of any services being rendered to any program, association or organization sanctioned under



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this policy so the funds can be transferred to the District and all payments for any such services paid by the District and not the program, association or organization sanctioned under this policy.

12. Sanctioned organizations or associations must issue all appropriate 1099s, W-2s and all other annual tax forms as required by law and should submit copies of such filed tax forms to the CFO Officer no later than thirty (30) days after the filing date of each year.
13. Employees of the District may not have direct access to any bank accounts or financial records of any program, association or organization sanctioned under this policy. And, as set forth above in paragraph 9, no District employee may serve as a treasurer of any sanctioned association, program or organization.
14. No District logos shall be used by any sanctioned organization, program or association without prior written permission from the Superintendent or designee.

Source: *Broken Arrow Board of Education policy adoption, November 12, 2018.*