**DHS Booster & School Support Organizations**

**Essential Financial Accountability Practices**

* Money should always be deposited within 24 hours – or over weekend, money boxes should be locked in the bookkeeper’s office by an administrator.
* Two people should always count the money, and both should sign the receipt verifying the amount.
* Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written to individuals.
* Credit and debit cards are not allowed. Purchase cards will be allowed.
* Never sign a blank check or a check made out to “cash”
* No employees should be paid except through submission via the district’s payroll
* All bills should be paid by check, never cash
* Funds must be balanced after every event.
* Compliance with the *Competitive Bid Law*
* Any building or improvement project must go through the principal and be approved by the Board
	+ A Board employee must be in charge of the project

Architects must be involved and blue prints must go through the state approval process