

Monitoring Your Outside Support Organizations

Districts should provide the schools with written policies and procedures for monitoring OSOs and PTAs. This should contain instructions and sample documents that are simple and clear.

Schools should provide a packet to each OSO or PTA which gives instructions, expectations, and sample forms. A copy of the OSO Agreement should be included in the packet.

The OSO president and the school principal should sign a written agreement each year that includes the expectations, requirements, and provides the OSO with permission to operate and to use the school name, logo, mascot, or trademark of their school as part of the OSO's name or in its fundraising or other activities.

The agreement should include the following requirements:

- All OSO activities will be approved in advance by the principal or designee and be beneficial to the school, students, volunteers, and staff, and will not conflict with programs administered by the school board
- The OSO will submit its bylaws and articles of incorporation when registering with the state as an incorporated non-profit organization
- The OSO will maintain adequate, auditable financial records at all times
- At the start of every year, the OSO will submit the following records to the school designee:
 - An Annual Budget
 - The OSO's Uniform Business Report, reflecting that the corporation has maintained its current status
 - Copy of Insurance information
 - List of OSO board members indicating check signers
 - Certificate of Sales Tax Exemption, if applicable
- On a monthly basis the OSO will submit the following records to the school designee:
 - Bank Statement
 - Treasurers Report
 - Bank Reconciliation
- At the end of every year, the OSO will submit the following records to the school designee:
 - The Annual Financial Statement
 - The Collections-Disbursement Ledger for the year
 - All Supporting Documents for receipts and disbursements
 - The OSO Self Audit Documentation Requirement
 - Copies of W2s and/or 1099s for employees/payments to individuals by the OSO
- Provisions for revoking the OSOs permission to operate using the school's name, logo, mascot, or trademark

Monthly, the school designee should review the documents submitted by the OSO to determine if reasonable. The designee should make sure the balances from the bank statement, the treasurer's report and the bank reconciliation match.