

**SUBJECT: DUTIES OF THE EXTRACLASROOM ACTIVITIES FUND CENTRAL TREASURER AND FACULTY AUDITOR**

**Extracurricular Activity (ECA) Central Treasurer**

The ECA Central Treasurer is appointed by the Board and has custody of all ECA funds. The ECA Central Treasurer's duties include, but are not limited to:

- a) Disbursing ECA funds by means of prenumbered check forms upon receipt of a payment order signed by the student activity treasurer, faculty advisor of the ECA, and Chief Faculty Counselor, provided that there are sufficient funds in the account;
- b) Submit all checks disbursing ECA funds to District Treasurer for signature;
- c) Providing completed checks disbursing ECA funds to the student activity advisor of the ECA;
- d) Signing a receipt for all ECA funds placed into his or her custody and depositing those funds promptly into a bank designated by the Board;
- e) Maintaining a record of the receipts and disbursements of each individual ECA account and of all the ECA accounts combined;
- f) Verifying bank statements and preparing a reconciliation of cash balances and ECA accounts to be forwarded to the Faculty Auditor monthly;
- g) Submitting to the Assistant Superintendent for Business Services who will report to the Audit Committee/BOE, a financial report relating to the receipts and expenditures for all ECA accounts on a quarterly basis; and
- h) Reporting to the Board or its designee regularly and independently of the Faculty Auditor.

**Faculty Auditor**

The Faculty Auditor is appointed by the Board. The Faculty Auditor's duties include, but are not limited to:

- a) Examining the statements of accounts from the ECA Central Treasurer monthly;
- b) Auditing the ledgers kept by the student activity treasurer(s) at least twice a year on a rotating basis, and reconciling these ledgers with the ECA Central Treasurer's records;
- c) Examining transactions and paperwork to determine if correct procedures are being used, including supporting documentation requirements and receipt issuance;
- d) Certifying the accuracy of entries posted and available balances listed;

(Continued)

# POLICY

Churchville-Chili Central School District

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TREASURER AND FACULTY AUDITOR CONT'D.)**

- e) Investigating any instances when the ECA Central Treasurer's report and the student activity treasurer's ledgers do not agree;
- f) Assembling, at the end of the school year, the monthly reports and preparing a composite report listing the financial condition of each ECA account for the full school year; and
- g) Reporting to the Board or its designee regularly and independently of the ECA Central Treasurer.

8 NYCRR Part 172

NYSED Finance Pamphlet, The Safeguarding, Accounting & Auditing of Extraclassroom Activity Funds,  
Revised 2019

Adopted: 7/10/2001

Reviewed: 1/12/2011 with no changes

Revised: 12/10/2019

Reviewed by Assistant Superintendent for Business Services and Superintendent with no recommended changes 8/11/2022; agreed to by BOE 8/23/2022