St. Tammany Parish School System
Internal Audit Report
Audited By: Amelia Barker, CPA

Report Related To The
Salmen High School Cheer Booster
December 17, 2024

I have performed the procedures below over the Salmen High School Cheer Booster as of the date of dissolution (May 2024). The St. Tammany Parish School System's (School System) management is responsible for reviewing all information related to Salmen High School Cheer Booster to ensure they are in compliance with the Superintendent's Booster Club and Support Organization Guidelines.

This report is intended to be used by management and the applicable user to ensure the School System is accountable to the public and all related reporting bodies as required by all applicable regulations.

The procedures and results are as follows:

Booster's Non-Profit (501(c)(3)) Status

Internal Policy Reference: Superintendent's Booster Club and Support Organization Guidelines Section VI. Booster Club Finances.

Superintendent's Booster Club and Support Organization Guidelines Section VI. Booster Club Finances: The guidelines state that booster clubs must obtain 501(c)(3) status.

Related Law/Audit Guidance: N/A

Review: The Salmen High Cheer Booster was evaluated for non-profit status as of the date of its dissolution (May 2024).

Findings: It was noted that as of the date of its dissolution it had not obtained non-profit status. In addition, it was also noted that the organization was registered as a not for profit organization on the secretary of state's website without having obtained the proper paperwork to support this status.

Recommendation: I recommend that management ensure all boosters have obtained 501(c)(3) status. Management should evaluate all existing boosters to ensure they have obtained this status.

Sponsor and Related Booster Involvement

Internal Policy Reference: Superintendent's Booster Club and Support Organization Guidelines Section I. Introduction Sub letter G.

Superintendent's Booster Club and Support Organization Guidelines Section I. Introduction Sub letter G: The guidelines state that the faculty advisor is not a member of the booster club and may not serve as an officer of the organization.

Related Law/Audit Guidance: N/A

Review: The Salmen High Cheer Booster sponsor was evaluated for evolvement in the booster.

Findings: It was noted that from the time of the Booster creation (August 2022) to the time of dissolution (May 2024) the Sponsor was on bank account as an authorized user with access to the booster funds via a debit card with their name on it. I was unable to determine, because of a lack of documentation, exactly when this sponsor was an officer in the booster club, but I did determine they were an officer at some point. The debit card with their name on it had activity in the month of dissolution (May 2024) and the month following creation (September 2022), including activity in most months in between these dates.

Recommendation: I recommend that management ensure all sponsors are not a member of their respective booster club.

Booster Bank Account and Related Cash App

Internal Policy Reference: Internal Policy Reference: Superintendent's Booster Club and Support Organization Guidelines Section VI Sub letter C.

Internal Policy Reference: Superintendent's Booster Club and Support Organization Guidelines Section VI Sub letter C: The guidelines state cash should not be used for any booster club purchases. In addition, the guidelines state that the balance indicated on the monthly bank statement should be reconciled to the bank account balance on the general ledger. Finally, it states that all booster clubs should establish a checking account and conduct business through this account.

Related Law/Audit Guidance: N/A

Review: The booster bank account and related booster Cash App were tested to ensure compliance with the guidelines.

Findings: It was noted that most of the Booster business was conducted via Cash App, not through an established bank account. In addition, there was no evidence the bank account was ever reconciled. I was unable to trace support for cash transactions. There were multiple transfers made from the booster cash app to the booster president's personal Cash App. These were supported by receipts where cash was paid. I was unable to determine with confidence that these transfers represented reimbursements to the president as the amounts did not match exactly.

Recommendation: I recommend that management ensure all booster club policies are being followed by the booster clubs and evaluate any organization who is failing to meet these policies.

Booster Transactions and Related Support

Internal Policy Reference: Superintendent's Booster Club and Support Organization Guidelines Section VI Sub letter C.

Superintendent's Booster Club and Support Organization Guidelines Section VI Sub letter C: The guidelines state that all funds received should be supported by some type of record documenting the source and amount of funds. In addition, the guidelines state that checks should not be generated without proper documentation including signatures of two officers indicating approval of purchase. Finally, the guidelines also state that payments shall not be made to school board employees for services associated with booster club activities.

Related Law/Audit Guidance: N/A

Review: All booster club transactions were reviewed to see if they met the guidelines.

Findings: No transactions were deemed to meet the guidelines. There was no evidence of officer approval beyond the presidents on any purchase. There was no evidence that any purchases were made via check, as noted above. Since all purchases were made electronically there was no evidence of other officer approval. In addition, because of a lack of documentation for board meetings, I was unable to determine exactly who the officers were at any given time, except for the position of president. All money received was not properly documented. I was unable to determine what the money was for and in some cases who it was from, as some deposits were cash. Finally, while testing it was noted that the booster club paid a school board employee directly for bus transportation.

Recommendation: I recommend that management ensure all booster club policies are being followed by the booster clubs and evaluate any organization who is failing to meet these policies.