

**SUBJECT: DUTIES OF THE EXTRACLASROOM ACTIVITY FUND CENTRAL
TREASURER AND DISTRICT AUDITOR**

Extraclassroom 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 and faculty advisor, and building administrator, provided that there are sufficient funds in the account;
- b) Providing completed checks disbursing ECA funds to the student activity treasurer or faculty advisor of the ECA;
- c) 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;
- d) Maintaining a record of the receipts and disbursements of each individual ECA account and of all the ECA accounts combined;
- e) Verifying bank statements and preparing a reconciliation of cash balances and ECA accounts to be forwarded to the District Auditor monthly;
- f) Submitting to the Board a financial report relating to the receipts and expenditures for all ECA accounts on a quarterly basis.

District Extracurricular Activity (ECA) Auditor

The District Auditor is appointed by the Board. The District 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)

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TREASURER AND DISTRICT AUDITOR (Cont'd.)**

- e) Investigating any instances when the ECA Central Treasurer's report and the student activity treasurer's ledgers do not agree. The District ECA Auditor will report all discrepancies to the Board of Education;
- 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.

8 NYCRR Part 172

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

Adopted: 5/9/06

Revised: 5/10/11; 12/18/18; 2/11/20