

BYLAWS OF THE BRANDEIS BRONCOS ATHLETIC BOOSTER CLUB

Article I – Name

The name of the Corporation is the BRANDEIS BRONCOS ATHLETIC BOOSTER CLUB.

Article II – Purpose and Objectives

Section 1

The purposes of the Brandeis Broncos Athletic Booster Club (hereinafter “Boosters”) shall be:

- A. To provide support and assistance to the entire athletics program at Louis D. Brandeis High School of San Antonio, Texas (hereinafter “BHS”), its coaches and school authorities in the pursuance of their objectives.
- B. To insure that all actions comply with the regulations and procedures of BHS, Northside Independent School District (hereinafter “NISD”), and/or the University Interscholastic League (hereinafter “UIL”).
- C. To foster the highest standards of citizenship, and to promote school spirit and sportsmanship throughout the Brandeis High School community.
- D. To promote cooperation among the entire athletics program, school authorities, other school organizations and the community.
- E. To provide supplemental financial support to enrich the athletics program of BHS.

Section 2

These Bylaws shall govern all proceedings of the Boosters, except as otherwise provided by the rules and regulations of BHS, NISD, and/or UIL. In the event of conflict between these Bylaws and the rules and regulations of BHS, NISD and/or UIL, the latter rules and/or regulations shall prevail.

Section 3

This Corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c) (3) of the Internal Revenue Code.

Notwithstanding any other provision of these Bylaws, the Corporation shall not take any action that would be inconsistent with the requirements for a tax exemption under Internal Revenue Code Section 501(c) (3) and related regulations, rulings, and procedures. Nor may it take any action that would be inconsistent with the requirements for receiving tax-deductible charitable

contributions under Internal Revenue Code Section 170(c) (2) and related regulations, rulings and procedures.

Article III – Membership

Section 1

A. Membership in the Corporation shall be open to any individual who is interested in the purpose and objectives of the Boosters and who agrees to abide by the Bylaws of this corporation.

B. Any members whose dues are current, AND has a child participating in a UIL or NISD sanctioned sport at BHS, or has had a child participate in such a UIL/NISD competitions at BHS in the past (considered to be an Alumni) is eligible to vote.

C. The Athletics Director, other Coaches and the Principal of BHS (or their designated representatives) shall be ex-officio members of the Boosters and all committees, boards or other subdivisions of the corporation, serving in an advisory capacity without a vote.

D. Regular members are those who have paid annual dues for the period July 1 to June 30.

E. Dues for each fiscal year shall be adopted by a majority vote of the current paid voting members present at a regular general or special general meeting of the Boosters at the end of the prior school year.

F. All elected and/or appointed positions must be current members of the Boosters, with children actively participating in a UIL/NISD sanctioned athletic competition at BHS during the current fiscal year, or has had a child participate in such UIL/NISD competitions at BHS in the past (considered to be Alumni).

G. Boosters may, by a majority vote of those present at any regularly constituted meeting, terminate the membership of any member who violates any Article of the Corporation or Bylaw of said Corporation.

Article IV – Officers

Section 1

The officers of the Boosters shall come from the voting membership and serve a one-year period. The President, Treasurer, and Second Treasurer are limited to two consecutive terms in the same office.

A. The President shall:

1. Serve as the Executive Officer of the Boosters and shall represent the interests of the organization, as necessary, to the Administration of BHS and/or NISD, to other BHS booster organizations and Parent-Teacher-Student organizations and to the community.
2. Preside at all meetings of the Boosters and of the Board of Directors.

3. Serve as the Northside Booster Association (hereinafter "NBA") Representative along with one Concession Chairperson.

4. The President may appoint qualified delegates to represent the President and/or the Concessions Chairperson, as allowed by NBA Bylaws.

5. The NBA Representatives shall represent the Boosters to the NBA and be voting members of the NBA board. They shall attend NBA Board meetings and report NBA actions and financial status to the Boosters. The President will serve as a representative of the Board of Directors on the Concessions Committee.

6. Countersign checks drawn on the Boosters account(s) in accordance with the requirements of these bylaws (See Article X - Finances).

7. Nominate individuals to serve as chairs for special committees not otherwise specified by these bylaws.

8. Report actions of the Board of Directors at each meeting of the Boosters.

9. Enforce the provisions of the bylaws.

10. Notify the Internal Revenue Service of any and all changes in sources of support, purpose, character, method of operation, name, address and amendments or changes in these bylaws.

B. The First Vice President shall:

1. Perform the duties of the President in the absence of the President or in case of the inability of the President to act.

2. Assume the office of the President in the event of resignation, termination or death of the President.

3. Countersign checks drawn on the Booster account(s) in accordance with the requirements of these bylaws in the absence of the President (See Article X - Finances).

4. Serve as a Representative of the Board of Directors on the Concessions Committee, the Ways and Means Committee and the Website Committee.

5. Serve as a Representative of the Board of Directors on any other committee so appointed by the Board.

6. Serve as ex-officio member on all other committees.

C. The Second Vice President shall:

1. Preside at meetings of the Boosters or the Board of Directors in the absence of the President and the First Vice President.

2. Serve as a Representative of the Board of Directors on the Audit Group, the Membership Committee, the Hospitality Committee and the Scholarship Committee.

3. Serve as a Representative of the Board of Directors on any other committee so appointed by the Board.

4. Serve as ex-officio member on all other committees.

D. The Third Vice President shall:

1. Preside at meetings of the Boosters or the Board of Directors in the absence of the President, the First Vice President and the Second Vice President.

2. Serve as a Representative of the Board of Directors on the Banquet Committee, the Publicity/Communication Committee, and the Spirit-Ware Committee.

3. Serve as a Representative of the Board of Directors on any other committee so appointed by

the Board.

4. Serve as ex-officio member on all other committees.

E. The Secretary shall:

1. Record, maintain and make available to any member upon request minutes of all meetings of the Boosters and of the Board of Directors.
2. Serve as Custodian of all records of the organization.
3. Conduct correspondence for the Boosters and the Board of Directors.
4. Notify Board of Directors of the location, date and time of each Board meeting.
5. Notify Members of the location, date and time of each regular meeting or special meetings of the Boosters.

F. The Treasurer shall:

1. Have custody of all Booster funds and pay debts by check. All checks require two signatures by authorized officers, one of which is the President or First Vice President, and the other signature required is by the Treasurer or the Second Treasurer.
2. Countersign checks drawn on the Booster account(s) in accordance with the requirements of these bylaws (See Article X - Finances).
3. Maintain an accurate and permanent record of all receipts and disbursements.
4. Present a report of current financial status at each regular general meeting of the Boosters.
5. Surrender all books and records at the end of the term for an annual audit as prescribed by these bylaws and/or upon request of the Board of Directors. (See Appendix A for Audit Procedures).
6. Prepare Form 990, Return of Organization Exempt from Income Tax (or variation thereof), on or before the due date of the return. It is the responsibility of the incoming treasurer to prepare and file the required form with the Internal Revenue Service before the return due date. A copy of said Return shall be incorporated into the minutes of the Board of Directors prior to being filed with the Internal Revenue Service.
7. Obtain Form W-9 from all parties paid for services.
8. Send Form 1099MISC to all appropriate parties. (Normally any individual who receives \$600 or more for services from the Corporation.)
9. File Forms 1096 and 1099MISC with the appropriate Internal Revenue Service Center.
10. Collect the appropriate sales tax and file the corresponding state sales tax return with the Texas Comptroller of Public Accounts.

G. The Second Treasurer shall:

1. Countersign checks drawn on the Booster account(s) in accordance with the requirements of these bylaws (See Article X - Finances).
2. Assist the Treasurer in maintaining an accurate and permanent record of all receipts and disbursements.
3. In the absence of the Treasurer, present a report of current financial status at each regular general meeting of the Boosters.
4. Assist the Treasurer in all other duties as necessary.

H. The Parliamentarian shall:

1. Be appointed by the President and confirmed by the Board of Directors.
2. Act in an advisory capacity to the President on all matters of parliamentary procedures.
3. Shall keep a current copy of the Certificate of Formation, the Bylaws and Robert's Rules of Order (Revised) and shall review the Bylaws with the Board of Directors at each change of personnel.
4. Attend (or have his/her representative attend) all Board and all regular general or special general meetings and ensure that all meetings and proceedings are conducted in accordance with these bylaws.
5. Be a non-voting member of the Board of Directors.

Article V – Board of Directors

Section 1

The Board of Directors of the Boosters shall be the President, First Vice President, Second Vice President, Third Vice President, Secretary, Treasurer and Second Treasurer. The Parliamentarian, Coach (es) and the Principal of BHS (or the designated representative of the Principal other than a Coach), will be ex-officio members without a vote.

A. The Board of Directors shall:

1. Act on behalf of the Boosters between regular meetings.
2. Recommend programs and activities to accomplish the purpose of the Boosters.
3. Propose a budget for consideration by the Boosters at the first general meeting of the fiscal year, or no later than the end of July.
4. Perform any additional duties directed by the Boosters.

Article VI – Standing Committees

Section 1

Chairpersons will be appointed at the last meeting of the school year from the voting membership to coordinate the activities of the Standing Committees. Committee Chairpersons will be invited to the Board of Directors meetings as the need arises, but will not have a vote.

Section 2

The following Chairpersons of the Standing Committees will serve at the direction of the Board of Directors:

A. Banquet Chair(s): shall make all necessary arrangements for the annual awards banquet(s).

B. Concession Chair(s): shall arrange for volunteers to staff concession stands as required by the NBA at any NISD athletic or band events to raise funds for the Boosters. One chairperson, or the appointed qualified designee, will be designated as NBA representative and shall be required to attend NBA meetings along with the President or the President's designee.

Concession Chair(s) shall also arrange for volunteers to staff concession stand(s) at any BHS

sponsored event on the BHS campus when so requested by the BHS Principal (or his/her designated representative) and directed by the Board of Directors of the Boosters.

C. Hospitality Chair(s): shall arrange for refreshments at general meetings (when requested) and other functions such as the “Meet the Broncos” nights. Arrange for hospitality acknowledgements.

D. Membership Chair(s): shall greet all attending members and insure that members have paid annual dues. Identify members willing to serve on various Standing Committees and provide said list to Committee Chairs. Maintain a current roster of paid members in good standing and provide voting cards at general and/or special general meetings as and if needed.

E. Publicity/Communication Chair(s): shall be the Boosters contact with the media and the community and shall be in charge of contacting all members when necessary for any volunteer work or other notification needed.

F. Scholarship Chair(s): shall be responsible for scholarships fundraising and processing applications for college scholarships of eligible seniors who participated in UIL/NISD sanctioned Athletic competitions at BHS. (See Appendix B for Policies and Guidelines for Applicants of College Scholarships from the Brandeis Broncos Athletic Booster Club).

G. Spirit-ware Chair(s): shall be responsible for the promoting, selling and accounting of spirit-ware as fundraisers for the Boosters. Also shall be responsible for the ordering/purchasing of all spirit-ware as approved by the Board and NISD as necessary. Subject to audit at discretion of Board of Directors.

H. Ways and Means Chair(s): shall be responsible for raising funds for the Boosters, other than through Concessions and Spirit-ware sales, and/or for scholarships.

I. Webmaster: shall maintain the website for the Boosters.

Article VII – Election of Officers

Section 1

A. The Officers listed in Article IV (except the Parliamentarian, who is appointed by the President) shall be elected at a May general meeting each year.

B. Nominations shall be made by a Nominating Committee formed at a February general meeting. The Nominating Committee shall consist of three (3) current members, at least one (1) appointed by the Board of Directors. The President and the Coach(es) shall be ex-officio members of the Nominating Committee. The first order of business of the Nominating Committee shall be to elect its Chairperson. The Nominating Committee shall select the nominee(s) for each of the offices listed in Article IV (except Parliamentarian). The nominees must be eligible during the next fiscal year based on requirements as listed in Articles III & IV and the consent of each nominee must be obtained b e f o r e his/her name is placed in nomination.

C. The ballot listing the nominees must be made available to the Membership at least one meeting, but not less than two weeks, prior to the election.

D. Absentee/Proxy Voting. Voting members may submit an absentee ballot by providing their choices on a SIGNED copy of the ballot or on a separate sheet of paper. Voting members may submit a proxy vote by providing a SIGNED letter naming their delegated representative to vote on their behalf. Delegated representatives must be a qualified voting member. Absentee ballots and proxy letters must be presented to the Nominating Committee prior to the start of voting. Absentee ballots and proxy letters submitted after voting will not be counted. Designated proxies may vote for write-in nominees.

E. Members of the Nominating Committee and incumbent Officers shall be eligible to become nominees for office unless otherwise prohibited by the bylaws. Nominee selections will be announced at a March general meeting.

F. Additional nominations may be made from the floor at the March general meeting provided that the nominees are current voting members of the Boosters and that they consent to having their names placed in nomination.

G. If there are two (2) or more nominees for an office, the election for that office must be by ballot. Election by acclamation shall be permitted if there is only one (1) nominee for each office. Voting will be by current members only.

H. Officers will be elected at a May general meeting and shall hold office from July 1 through June 30 of the following year.

I. In the event an office (other than the office of President) becomes vacant, a replacement shall be elected at the next general or special general meeting of the membership.

J. Any elected officer may be removed from office by a majority vote of the organization.

Article VIII – Parliamentary Authority

Robert's Rules of Order, Newly Revised Edition, shall govern the Boosters in all cases in which they are applicable and which are not in conflict with these bylaws.

Article IX – Meetings

A. Board of Directors: The Board of Directors shall meet as needed.

B. Any Director may call a meeting as necessary. A quorum shall be at least 50% of the voting members of the Board of Directors.

C. General Meetings: General meetings shall be held no less than six times per school year. The meeting dates shall be recommended by the Board of Directors at the first called meeting of the Board of Directors after installation at a May general meeting.

D. Special Meetings: Special meetings may be called by the Board of Directors or at the written request of twenty (20) current members. Notice and purpose of such special general meetings shall be advised to each member by written or electronic means, as circumstances permit.

E. Business at any general and special general meeting shall be conducted in accordance with a voting majority of no less than 20 members or 10% of current members (whichever is smaller) present to transact business.

Article X – Finances

A. The Fiscal year of the Corporation is July 1 thru June 30 of the following year.

B. The President of the Boosters may authorize expenditures for budgeted items, not to exceed the amount approved by the membership in the annual budget. The President of the Boosters shall have the authority to approve non-budgeted expenditures not to exceed \$300.00 per month. Expenditures of non-budgeted funds expected to exceed \$300.00, but less than \$1,000.00 shall first be presented to the Board of Directors for approval by a majority of the Directors prior to being obligated. This shall be limited to \$1,000.00 per month. Any expenditure of non- budgeted funds expected to exceed \$1,000.00 shall first be presented at the regular or special meeting for approval by the general membership prior to being obligated.

C. The President, a Vice President, Treasurer and Second Treasurer's signatures shall be on file with the bank for signature on checks issued by the Boosters. Two of these signatures shall be required on ALL checks.

D. No officer shall approve or countersign a check that has been issued to him or herself.

E. All monies shall be deposited in the bank and not in the school or a personal safe.

F. Financial records shall be made available by the Treasurer for audit no later than June 15 of each year. An audit shall be completed by June 30 of the same year. Transfer of financial records to the new treasurer shall take place after the audit has been completed and accepted by the incoming officers and other members of the Board of Directors. The audit of records shall be the responsibility of the President of the Boosters. The audit group shall consist of two (2) voting members (no spouses), which shall be appointed at the last general meeting of the year, along with the Second Vice President who serves as the Representative of the Board of Directors. No authorized signers will be part of the audit group.

G. The expenses of the Boosters shall be borne by revenues from fundraising, donated items and membership dues.

Article XI – Dissolution

Upon the dissolution of the Corporation, its assets shall be distributed to the athletic equipment fund of BHS, or for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future Federal Tax Code, or shall be distributed to the NISD. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as such Court shall determine, which are organized and operated exclusively for such purposes.

Article XII – Amendments

The Bylaws of the Boosters may be amended by a two-thirds vote of members present at any regular general meeting. Amendments shall be presented in writing to all members present at least one meeting in advance of the meeting at which the amendment(s) will be voted on, and shall be presented in writing to all members again prior to the vote.

Members desiring to amend the bylaws shall submit proposed amendments in writing to the President who shall present them as provided above.

The President shall appoint a Bylaws Review Committee at least every two years (in odd-numbered years). The committee shall review the Bylaws and recommend amendments, if necessary. The date of the review shall be recorded in the minutes of the meeting of the Board of Directors subsequently called and reported to the general membership at the next general or special general meeting.

Article XIII – Enactment

These bylaws were adopted by vote of the Boosters Board of Directors and became effective April 30, 2012.

Article XIV - Conflict of Interest Policy

Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,

b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or

c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings

Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Use of Outside Experts

When conducting the periodic reviews as provided for in Article XIV, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

Appendix A - Audit Procedures

Audit Objective

The purpose for the audit is to certify the accuracy of the books and records of the Brandeis Broncos Athletic Booster Club (hereinafter "Boosters"). And to assure the membership that the corporation's resources/funds are being managed in a business-like manner within the procedures established.

What is an Audit?

Auditing involves following financial transactions through the records to be sure those receipts have been properly accounted for and expenditures made as authorized in the budget, as approved by the general membership, and in conformity with Boosters Bylaws. The audit must review all accounts of the Boosters.

Composition of audit group: The audit group shall consist of two (2) voting members (no spouses), which shall be appointed at the last general meeting of the year, along with the Second Vice President who serves as the Representative of the Board of Directors.

No one who is an authorized check signer on any Boosters bank account may serve on the audit group. Additionally, family members of signers on the account should not serve on the audit group due to the potential conflict of interest.

When is an audit performed?

- At the end of the fiscal year

- When any authorized check signer is added or deleted on any bank account

- At any time deemed necessary by the President or three (3) or more members

Preparing for the Audit

The Treasurer is responsible for making available the financial records for the audit group. The Treasurer should deliver the following:

- (1) A copy of the last audit report.
- (2) The checkbook, cancelled checks and all unused checks for all accounts. (3) Bank statements and deposit receipts.
- (4) Treasurer's books and ledgers.
- (5) The annual financial report from the prior fiscal year.
- (6) All receipts of bills paid.

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(7) Copies of minutes from all Board and all regular general or special general meetings held since the last audit was performed.

- (8) Adopted budget for the current fiscal year, as amended.
- (9) Sales tax returns filed since the last audit was performed.
- (10) IRS Form 990, or equivalent, (for the prior fiscal year), if required to be filed.
- (11) All correspondence with any federal, state or local taxing authority.
- (12) Copies of all financial reports for the period to be audited.
- (13) A report of all fundraising events held since the last sales tax return was filed. A list of

dates that the events were held and if any were designated tax-free days. It shall include total sales, taxable sales and sales tax collected. This information will be necessary for the incoming treasurer to accurately complete the next sales tax return.

- (14) A list of all current dues-paying members and Board members. (15) Current bylaws.
- (16) Any other information requested by the audit group.

Once the records are turned over to the audit group, the Treasurer can no longer issue or countersign checks until after the audit is completed and the signature card(s) have been updated at the bank. The Treasurer should assist in updating the bank account(s) signature card(s) for any and all changes to the authorized signers due to the annual officer elections.

During the audit, checks should only be written in the case of an emergency and would be signed by the Second Treasurer and either the President or First Vice President.

Conducting the Audit

- Begin the audit with the first transaction posted after the last audit. Make sure the beginning balance agrees to the Balance on Hand per the last audit report.
- Make sure that each check written has proper substantiation, i.e. vendor invoice or check request.

- Ascertain the dates of fundraisers and verify deposits are made timely. Confirm that two people counted cash. Itemized Receipt Form should have been used and signed by two (2) counters and Treasurer.
- Confirm all ledger entries back to the cancelled checks and validated deposit slips. Verify that all income and expenses are allocated to the proper budget category and are within the approved budget.

- Check the accuracy of the math in the checkbook and ledgers
- Verify that financial reports presented to the Board and membership is accurate representations of the transactions recorded in the books.
- Verify the accuracy of the annual report from the prior fiscal year and ascertain it will be retained as a part of the permanent file.
- Confirm that checks are not being signed by the individual to whom they are made payable.
- Watch for checks with multiple handwriting (other than one of the signatures) or different inks. This would be an indication of blank, signed checks being released.
- Checks should never be made payable to "Cash." Startup funds for a fundraiser event should be made payable to the person responsible for the cash until it is re-deposited.
- Determine if an IRS Form 990, or equivalent, is required to be filed. If so, confirm that it was filed timely and accurately for the previous fiscal year.

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- Confirm that sales tax returns were filed timely and accurately with the Texas State Comptroller's Office. Returns must be filed timely even if no tax was collected during the period. In this case a "no tax due" report should have been filed.
- Assure that funds received for a designated purpose were expended only for said purpose.
- Review the minutes of all Board and all regular general or special general meetings held since the last audit was performed to verify the following:
 - o The budget and all amendments were adopted by the general membership.
 - o The general membership approved all fundraisers either through approval of the budget that includes them or through a special vote if added after the adoption of the budget.
 - o Financial reports were presented at all Board and all regular general or special general meetings.
 - o Any tax-free fundraisers were so designated as such prior to the event.
 - o After the Treasurer has corrected any errors and the audit group is satisfied that the financial records are correct, draw a red line across the ledger and checkbook where the

audit concluded. Write “Examined and found correct” and have all audit group members sign and date the entry.

Irregularities in the Records

If the audit group finds irregularities in the records of the Treasurer, the following steps should be followed:

- Contact the Treasurer to secure additional records or information. Revision 2014 15
- If the matter cannot be settled to the audit group’s satisfaction, contact the President to determine what, if any, additional steps need to be taken.

Audit Report

A member of the audit group should make a report to the general membership at the first meeting held after the conclusion of the audit. The Boosters should adopt the report at that time. A copy of the annual report should be attached to the audit report, when completed, and maintained permanently by the Treasurer and placed in the minutes. In the event a complete audit cannot be done due to the inadequacy or unavailability of the records, this must be reported to the membership as well. Steps should be recommended to correct the situation. In the event the validity of the audit report is questioned, another audit group can be formed or an independent CPA could be engaged. The membership must approve any funds to be expended prior to engaging the services of a CPA.

In reporting an audit that finds inaccuracies in the records of the Treasurer, the following statement should be given at the appropriate time:

“The Audit Group has examined the records of the Treasurer of the Brandeis Broncos Athletic Booster Club for the period (dates). The current balance on hand is \$.”

The following irregularities have been found; (List all irregularities)

*The following steps were taken to correct the problems:
(List all steps)*

*To prevent these types of problems from occurring in the future, we recommend the following:
(List the recommendations)*

Remember, the Treasurer is legally responsible for all the funds of the Boosters. However, the Boosters officers are elected by the membership and have a fiscal responsibility to keep the affairs of the corporation on a sound financial basis.

IMPORTANT: Any investigation by the Audit Group must be kept confidential.

Appendix B – Policies and Guidelines for Applicants of College Scholarships from the Brandeis Broncos Athletic Booster Club (hereinafter “Boosters”)

Athletes that have received a scholarship to a Division I University will be handled on an individual basis due to NCAA rules.

The Boosters goal is to have a minimum of \$5,000.00 available for Athletic Scholarships annually. The Scholarship Committee may recommend the amount and number of scholarships awarded to the Board of Directors. Final awards will be determined by the Board.

Booster members that have children who are eligible seniors are prohibited from being a member of the Scholarship Committee.

All student applications with final scoring shall be turned over to the Board and finally to the Secretary for historical archiving.

- Dates for student application milestones, such as availability, deadline to turn in application, dates for coach's review and for committee scoring shall be coordinated by the Scholarship chairperson along with the appropriate BHS representative no later than March of the current year.

Applicant Eligibility Requirements

All student athletes of Brandeis High School are eligible to apply, provided:

- They are a graduating senior;
- They participated in and completed a full year in a UIL sanctioned athletic program at Brandeis High School at the varsity level;
- Their family is a BBABC member in good standing; or the applicant and/or their representative has accumulated a minimum of twelve (12) service hours at BBABC volunteer event(s).
- The family BBABC membership has been secured or service hours at BBABC events have been completed by March 1st of the athlete's senior year.

Scoring and Rules are as follows:

- Up to 35 points for resume and/or essay submission. The requirements of this submission including the essay topic will be defined and communicated by the Booster Club Scholarship Committee each year.
- Up to 35 points based on coaches' evaluation of the following: overall attitude of the athlete, participation of student in sports programs and willingness to help other athletes succeed.
- Up to 30 points for student's Grade Point Average (GPA). Formula used will be $(\text{GPA} \times .30)$ so if a student's GPA is 96 that will equate to a score of 28.8 for this category.

A total of 100 points can be received and scholarships will be awarded based on the highest scores. The Booster Club's Scholarship Committee will complete essay scoring. The Committee will consist of Booster Club Members that do not have senior athletes. The Board of Directors based on recommendations from the Scholarship Committee and the Brandeis Athletic Coordinator shall determine the number of scholarships awarded and the amount awarded for individual scholarships.

Funds will be sent to the student's college for deposit into the student's account. The scholarship award will expire one year from the date announced. If the student does not attend college on or before the one year time frame the funds will be returned to the BBABC Scholarship Fund, unless otherwise approved by the Board of Directors.