



Quarterly Secretary Training 2022- 2023

Rhondalyn Williams

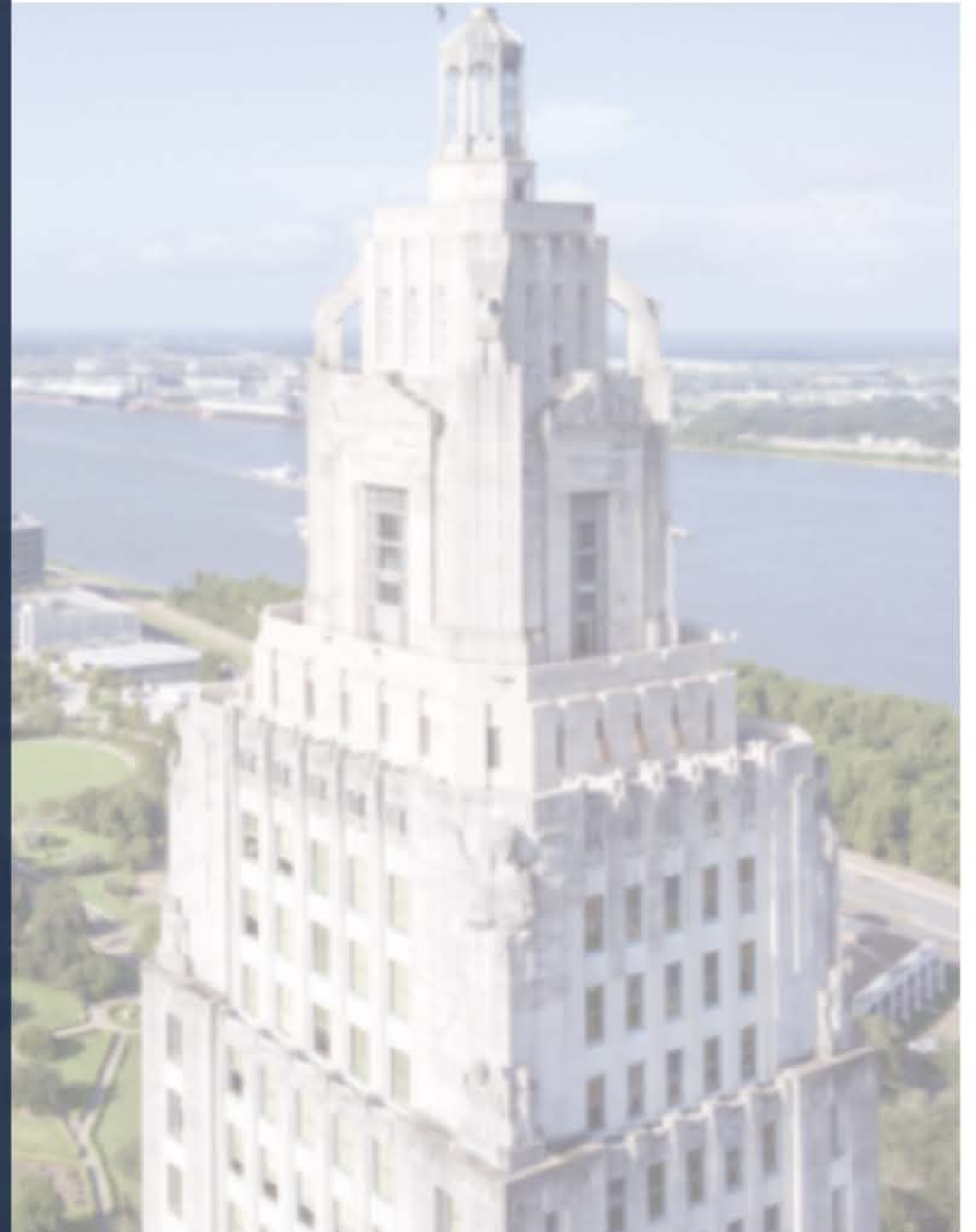
Internal Auditor

Emily Bognar

Accounts Specialist

School Accounts Quarterly Training

December 7, 2022





What is an Audit?

1099 & W-9

START UP FUNDS

STALE DATE CHECKS

VOIDED CHECKS

DONOR FORM





1099 & W9

- W-9 forms are completed for 1099 reporting.
- Who needs to complete a W-9?
 - Officials for games
 - Extra security detail – excluding part-time employees of EBR (SRO)
 - DJ for an event
 - Etc.
- Who does not need to complete a W-9?
 - An employee to be reimbursed for supplies
 - Large corporations
- **Anyone receiving taxable funds that provide a service to your school MUST complete a W-9 with SSN or EIN**



W-9 Request for Taxpayer Identification Number and Certification

Form 945 (Rev. October 2018) Department of the Treasury Internal Revenue Service

▶ Go to www.irs.gov/Form945 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

1. Name (as shown on your federal tax return; name is required on this line; do not leave this blank)

2. Business name/disregarded entity name, if different from above

3. Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

4. Exemptions (codes apply only to certain entities; not individuals; see instructions on page 3)

5. Address (number, street, and apt. or suite no.) See instructions.

6. City, state, and ZIP code

7. List account number(s) here (optional)

8. Requester's name and address (if local)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (cancelled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



START-UP FUNDS

- Secretary must cut a check for startup funds for any activity.
- Startup funds must be given to the sponsor in cash and accurately accounted for.
- Signatures on the check request form indicates that all parties agree with amount received.



ABC High School 123 Entered Date: _____
Check #: _____

Prior Approval \$ **200**
Not To Exceed

Check Request Form (Please Print)

Important reminder: No invoice, sales slip, receipt, etc., used for reimbursement is permitted to have personal items on it for which payment is requested. Requests for reimbursements should be made no later than two (2) weeks after purchase is made. All request must be approved prior to the purchase. PLEASE ATTACH ALL INVOICES OR RECEIPTS TO THE BACK OF THIS REQUEST WITH ANY OTHER SUPPORTING DOCUMENTATION BEFORE SUBMITTING FOR PAYMENT. ALL CHANGES MUST BE INITIALED.

To: Executive School Secretary Date: 12-5-22

From: Sean Payton Football
Name of person making request Department/Club/Program

Roger Goodell ABC
Sponsor's Signature Principal Signature

Subject: Check Request

Detailed Explanation or Purpose For Payment:

Start up funds Wildcats VS Hornets

Please issue an accounts payable check to the vendor listed below:

Wilma Wiggins (Secretary)
Vendor Name/Check Payee

456 Elm St. Baton Rouge LA 70810
Address City/State/Zip

Social Security Number (Vendor Number) Purchase Order No.

200.00 Pick up or () Mail

Total Check Amount

W-9 ON FILE	YES	<input checked="" type="radio"/> NO
1099 Reportable	YES	<input checked="" type="radio"/> NO

Account Number to Charge			
Account Name	Account #	Sub-Acct #	Amount
Football	9110	1250	200

Original documentation representing the payment request above such as invoice, receipts, and registration form must be attached before the request can be paid. To comply with LA Revised Statute 17:414.3, this form must be signed by the appropriate designated signers.

Your signature indicates that you are familiar with the Louisiana Revised Statutes 17:414.3, entitled, the Administrative Guidelines for Management of School Funds that was established by the East Baton Rouge Parish School Board on December 13, 1990.

Sean Payton ABC
Requestor Principal

TO BE COMPLETED FOR REFUNDS AND REIMBURSEMENTS TO INDIVIDUALS

REFUND SIGNATURE: _____ DATE: _____ REFUND REIMBURSEMENT:



START-UP FUNDS

- Start Up Funds must be deposited separately from the gate or concession money and timely, within 2 business days of the activity.
- Secretary should code the funds according to where they were originally deducted.
- Note each activity using petty cash should have two separate deposits.



East Baton Rouge Parish School System # (SAF#5) DATE SUBMITTED TO THE OFFICE
 ABC High School 123 Teacher: _____
School Name Loc # Level # Date: _____

Deposit Transmittal Form (Please Print)

This form must be submitted to the principal, assistant principal, or executive school secretary. It should be submitted by 11:00 a.m.

Teacher/Sponsor's Name: Sean Payton

Account Name	Account #	Sub-Acct #	Amount
<u>Football</u>	<u>9110</u>	<u>1250</u>	<u>200.00</u>

Total Cash and Coins \$ 200.00 Total Check Value \$ 0

Total Deposit \$ 200 - Replace Start up funds

Signature of person VERIFYING receipt of funds: Dilma Higgins

Coins that can be rolled, must be rolled. (Example \$0.50 in pennies, \$2 in nickels, \$5 in dimes, \$10 in quarters.) Do not wrap coins that do not equal the amount on the wrappers. **Tape the rolls on both ends and write or stamp the school name on each.**

The fund deposited MATCH/DO NOT MATCH Receipt book _____

The information below should equal the attached receipts and the total deposit amount above.

Optional Information			
The information below should equal the attached receipts and the total deposit amount above. Thank you for completing both portions of this form as it will help provide greater accuracy in the recordkeeping of school accounts.			
Currency	\$1's	\$	
	\$5's	\$	
	\$10's	\$	<u>60</u>
	\$20's	\$	<u>140</u>
	\$50's	\$	
	\$100's	\$	
Total Dollar Value \$ <u>200</u>		Total Coin Value \$ <u>0</u>	
Total Cash/Coins \$ <u>200</u>		Number of Checks <u>0</u>	
Total Check Value \$ <u>0</u>		Total Deposit \$ <u>200</u>	

Start up funds



Stale Dated Checks

1 year holding period

DO NOT VOID CHECKS JUST TO REMOVE THEM FROM THE OUTSTANDING CHECK LIST!

Checks will be voided and re-issued to Unclaimed Property for any checks where a payee does not process within a year.

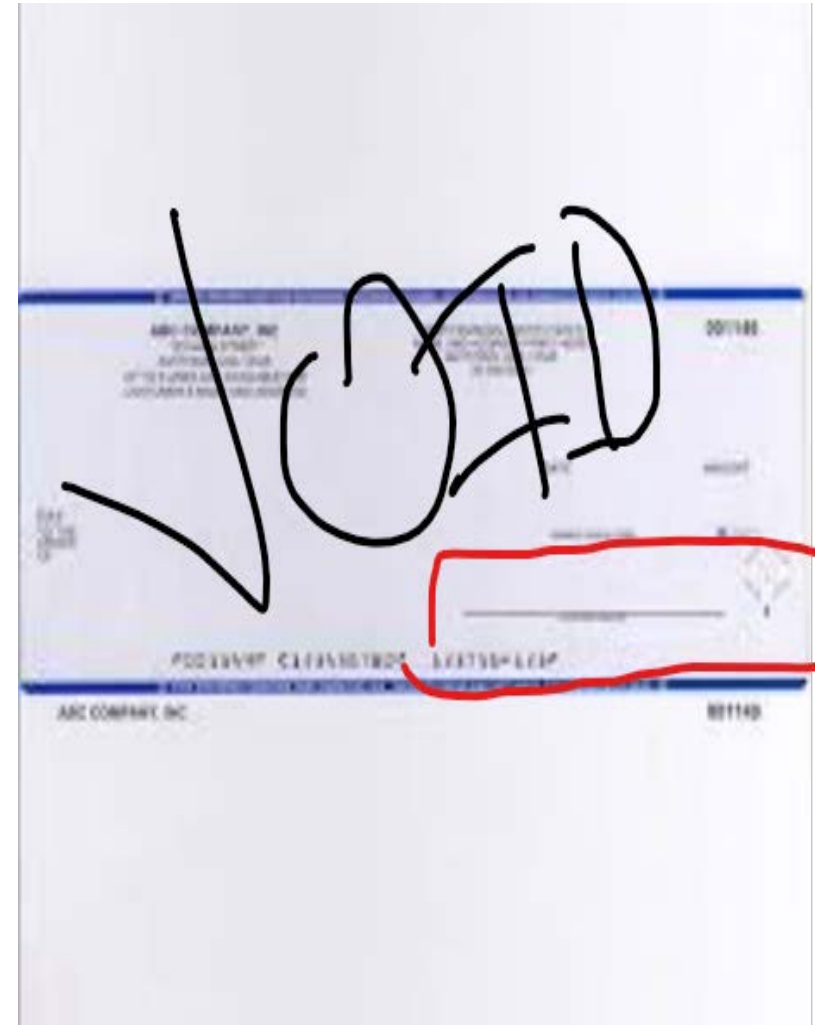
- Stale dated letters must be sent out to the payee once the check has been on the outstanding list for 6 months from the issue date of the check.
- Outstanding check list needs to indicate when stale dated letters are sent out and on year end outstanding check listing.
- Proper procedures for re-issuing a stale dated check to the payee.
 - Payee must read and sign a Stale Date Check letter and return to the secretary/bookkeeper
 - Write void on the original check (if available)
 - Make a copy of the check request form and receipts/invoices attached
 - Void the check in EPES
 - Process a new check and write the new check number, date, an amount of check on the check request form.
 - A charge of \$35.00 will be assessed by Capital One for all stop payments.
 - The \$35.00 charge can be deducted before issuing a new check if the recipient lost the check.
 - The \$35.00 charge can impact the amount that is issued to individuals for lost checks.



Voided Checks

- Voided Checks
 - Is the check defaced with the word "VOID"?
 - Is the signature blank removed?
 - Is the check properly voided in the system?

You may not use a check if it has been voided in the system. Even if your check appears unused you must VOID that check and issue a new check number to the vendor. Once a check number has been uploaded to the bank it becomes a used check.





Donor Form

- All monetary donations must be supported in writing using SAF13.
- This support must be attached to the school deposit receipt. The account sponsor should also maintain a copy of the donation letter.
- Donations with a specified purpose can only be used for the stated purpose.
- The Principal must be notified of **all** donations received, monetary and nonmonetary.
- All property donated or purchased with school funds is the property of the East Baton Rouge Parish School System. This includes Donors Choose. Property will remain at the site of donation.

EAST BATON ROUGE PARISH SCHOOL SYSTEM



Donor Receipt Letter (SAF 13)

School Name _____
 Address _____
 Phone _____
 Date _____
 Donor Name _____
 Donor Address _____

RE: Donation

Dear Donor,

On behalf of _____
(School Name)

of the East Baton Rouge Parish School District, I would like to thank you for your generous donation of

(Description of Property)

No goods or services are provided in exchange for this contribution. Charitable contributions to governmental units are tax deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose. Please consult with your tax advisor for more information.

Sincerely,

Principal's Signature



1050 South Foster Drive | Baton Rouge, Louisiana 70806

ebrschools.org





SCHOOL ACCOUNTING STAFF

Rhondalyn Williams, Internal Auditor

225-922-5601

rwilliams36@ebrschools.org

Mirza Nunez, School Accounts Auditor

225-922-5539

mnunez2@ebrschools.org

Lenesius Kinnon, School Accounts Auditor

225-922-5549

lkinnon@ebrschools.org

Emily Bognar, School Accounts Specialist

225-922-5562

earceneaux@ebrschools.org