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# FIDUCIARY RESPONSIBILITIES GUIDE

## For Board Members

Serving on the Board of Directors of a non-profit organization is a significant commitment. It entails important responsibilities. Some of these responsibilities are imposed by state law; others are the result of years of court decisions which have imposed various “fiduciary duties” on directors.

### **fi-du-ci-ar-y**

*n.* a person who holds something in trust for another; a trustee

## Fiduciary Duties

The ultimate authority for managing the affairs of the association is vested in the Board of Directors. Because the law grants directors such authority, the law also imposes on directors an obligation to act in the best interests of the association. The law requires directors to act:

1. In good faith
2. With the care an ordinary prudent person in a like position would exercise under similar circumstances
3. In a manner the director reasonably believes to be in the best interests of the organization

## Duty of Care

The duty of care contains several elements. Its violation is the most frequent source of liability for directors.

### 1. Attendance

- ♦ Directors must attend board meetings. Courts will have no sympathy for directors who claim as a defense to any legal action that they did not know of a particular issue or did not participate in a particular action because of failure to attend board meetings.
- ♦ Directors who do not attend meetings are nevertheless bound by actions taken at those meetings and will be held responsible if any such actions are deemed negligent.
- ♦ The act of failing to attend board meetings may itself be deemed to be negligent behavior. Board meetings should be missed only for unavoidable emergencies. A board member who repeatedly misses meetings should consider resignation.

### 2. Delegation vs. Abdication

- ♦ While the Board of Directors makes the important policy decisions that guide and determine the activities of the association, it must rely on others to carry out the decisions. Such delegation is necessary and legal.
- ♦ Boards also delegate their duties to committees and other outside parties, such as accountants and attorneys.
- ♦ A board must monitor those to whom it has delegated authority to make sure such persons are acting responsibly.
- ♦ Delegation does not relieve a board of liability.



- 3. Information Flow.** The essence of the duty of care is the duty to be informed. Courts will not tolerate directors who are not sufficiently informed about the activities of their association. On the other hand, courts will not generally second-guess decisions of boards based on thorough research and business judgment.
- A. Directors must assure themselves that information and reporting systems exist in the association that are reasonably designed to provide to senior management and to the board itself timely, accurate information, sufficient to allow management and the board to reach an informed judgment.
  - B. A board's decision not only must be informed, but also must be reasoned and deliberate.
    - Decisions should be made by the board deliberately and without haste or pressure.
    - The board should be as thoroughly and completely prepared in its decision-making process as possible. Materials concerning decisions should be sent out for review in advance; and the board should read and understand those materials.
    - The board members should be actively involved in deliberation in the board meeting. Written materials should be read, digested, and commented on by board members.
    - Written records of board preparation and deliberation should be maintained.
    - In the case of any major transaction, the board should receive the basic documents and analysis by experts in connection with the transaction.
    - Independent evaluations and appraisals, as necessary, should be prepared by experts and presented to the board.

## Duty of Loyalty

By assuming office, the director commits allegiance to the association and acknowledges that the best interests of the association must prevail over any individual interest of the director, the director's employer, and the director's family, and associates. Actions and decisions of the director, while he or she is serving as a director, must promote the association's purpose and well-being rather than any private interest.

1. The duty of loyalty is transgressed when a director uses his or her office to promote, advance, or effectuate a transaction between the association and such person or his or relatives or associates, and that transaction is not substantively fair to the association.
2. Full disclosure and refraining from discussion and voting are required when a director may be influenced by a private interest.

## Duty of Obedience

Directors have a duty to follow the association's global governing documents (such as Articles of Incorporation and bylaws) to carry out the association's mission and to ensure that funds are used for lawful purposes. Directors must also comply with state and federal laws relating to the association.



## Financial Controls

One of the board's responsibilities is to oversee the association's financial affairs, including making sure that the association has adequate internal accounting systems and controls.

1. The board should be responsible for approving its association's annual budget.
2. Board members should expect the treasurer to produce timely and adequate income and expense statements, balance sheets, and budget status reports.
3. If appropriate, the board should employ independent accounting professionals and review the annual report of such professionals.

## Safeguarding Assets

The board should oversee the effective use of the resources of the association. Internal policies should be adopted and large transactions reviewed to ensure that the association's assets are not misapplied or wasted.

1. The board is not an insurer of the adequate performance of the association's funds. There is no implied guarantee by a board that its investment decisions will be profitable. The decisions must, however, be reasonable and defensible.
2. Directors are not expected or legally required to be experts in investment matters. Retention and reliance on advisors with good reputations is considered the exercise of prudence.
3. Intangible assets, such as the association's goodwill, must also be safeguarded by the board. The board should evaluate the association's activities and proposed activities with the overriding goal of protecting the association's brand.

### INFORMATION PROVIDED BY:

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# FINANCIAL TIME LINE

All End-of-Year and Beginning-of-Year documents should be submitted via MemberHub under Compliance Submissions. Local units needing assistance with this procedure should work with the council or region treasurer for document submission.

Each local/council/region unit must keep copies of all reports and forms submitted for good record-keeping.

The most current/digital version of all forms are available on the Utah PTA website: [utahpta.org](http://utahpta.org).

July 1	Fiscal year begins/change over PTA checking account signers	
By the 25th	Membership dues (remit monthly)	National and state portions submit to Utah PTA via ACH through MemberHub or mailed with a check and remittance form
	Council membership dues (if applicable)	Council portions submit to council PTA via check and remittance form (MemberHub ACH not available)
August 1	End-of-Year Documents (previous fiscal year) - Year-End Financial Statement	Local PTA submit via MemberHub or to council/region
	Annual Financial Reconciliation report (AFR)	Local PTA submit via MemberHub or to council/region
	E-filed/Accepted IRS Form 990	Local PTA submit via MemberHub or to council/region
	Sales Tax Refund Request	Local PTA submit via <a href="http://utahpta.org/treasurer">utahpta.org/treasurer</a>
August 15	Council review of Local Unit End-of-Year Documents	Council submit to region via MemberHub approval
	Council review of Local PTA Sales Tax Refund Requests	Council submit to region via <a href="http://utahpta.org">utahpta.org</a> (accept/advance)
September 1	Region review of Council/Local End-of-Year Documents	Region submit to Utah PTA via MemberHub approval
	Region review of Local/Council PTA Sales Tax Refund Requests	Region submit to region via <a href="http://utahpta.org">utahpta.org</a> (accept/advance)
September 25	Membership dues - early bird remittance deadline	
October 1	Beginning-of-Year Documents - Budget	Local PTA submit via MemberHub or to council/region
	Budget approval minutes	Local PTA submit via MemberHub or to council/region
	Signed Ethics Conflict of Interest Form	Local PTA submit via MemberHub or to council/region
	Signed Basic Fiscal Management Form	Local PTA submit via MemberHub or to council/region
	Proof of insurance	Local PTA submit via MemberHub or to council/region



# FINANCIAL TIME LINE

October 15	Council review of Local Unit Beginning-of-Year Documents	Council submit to region via MemberHub approval
	PTA board list (current year)	Local PTA submit via MemberHub or to council/region
November 1	Region review of Council/Local Beginning-of-Year Documents	Region submit to Utah PTA via MemberHub approval
	Local, council, and region report #1 due	Online via Utah PTA website
December 1	Membership dues - remittance deadline to participate in Utah PTA programs	
February 1	Arts Education Fund Grant deadline	Online via Utah PTA website
	Local, council, and region report #2 due	Online via Utah PTA website
May 1	PTA board list (next year's incoming)	Local PTA submit via MemberHub or to council/region
June 1	Local, council, and region report #3 due	Online via Utah PTA website
June 30	Fiscal year ends and financial books must be closed.	
	Begin preparation of End-of-Year Documents: Year-End Financial Statement, Annual Financial Reconciliation report (AFR), E-filed/Approved IRS Form 990, and Sales Tax Refund Request.	



# FINANCIAL FAQs

The most up-to-date financial information and forms for PTAs are found at [UtahPTA.org/Treasurer](https://UtahPTA.org/Treasurer)

## What is a PTA in Good Standing?

For a local PTA to be “in good standing,” it must be in compliance with National PTA and Utah PTA Bylaws and guidelines, including the following:

- ♦ Adhering to the purposes and basic policies of PTA.
- ♦ Having an EIN (Employer Identification Number) from the IRS on file with Utah PTA.
- ♦ Submitting to Utah PTA the names and contact information of current officers.
- ♦ Having current bylaws, renewed every three years.
- ♦ Remitting national and state portions of membership dues to Utah PTA by dates designated. The current procedure requires local PTAs to make monthly remittances, by the 25th of each month.
- ♦ Submitting year-end financial statement, annual financial reconciliation, board list, and approved budget through MemberHub or council/region treasurer.
- ♦ Submitting appropriate IRS filing by September 1.

If a local PTA is not in good standing, neither the PTA nor the students attending the PTA’s school are eligible to participate in PTA programs (such as Reflections or Battle of the Bands) or receive awards. Sales tax refunds will not be issued to PTAs not in good standing, and these PTAs may be subject to loss of their tax-exempt status through Utah PTA’s group exemption with the IRS.

## Is Our Local PTA Tax Exempt?

Utah PTA has secured a 501(c)(3) exemption ruling from the IRS, recognizing it as a public charity. Each local PTA in Utah in good standing is covered under Utah PTA’s group exemption. (The IRS group exemption number (GEN) is 7212.)

One major advantage of exempt status under section 501(c)(3) is that contributions to Utah PTA and its subordinate units may be treated as charitable contributions by donors in calculating their federal income taxes. If a potential donor needs verification of a local PTA’s exempt status, the local PTA should contact the Utah PTA office, [Kids@UtahPTA.org](mailto:Kids@UtahPTA.org), who will provide a letter about the group ruling. Another significant advantage of exempt status is that most PTA fundraising activities are exempt from federal income taxes.

Utah PTA also has an exemption from sales tax from the Utah State Tax Commission. State law requires every PTA to pay sales tax on purchases under \$1000 and then request a refund. Utah PTA has established a procedure for applying for a refund; instructions and forms are located in the Treasurer Handbook and at [UtahPTA.org/Treasurer](https://UtahPTA.org/Treasurer). The Utah PTA tax-exempt number is 12510060-002-STC. For purchases over \$1000, vendors may request a tax exemption certificate; PTAs can obtain that certificate by calling the Utah PTA office or emailing [Kids@UtahPTA.org](mailto:Kids@UtahPTA.org).





## What is an IRS Determination or 501(c)(3) Letter?

The IRS issues a “determination letter” to organizations that have qualified for tax-exempt status in good standing. Because Utah PTA, as a central organization, determines which PTAs are included as subordinates under its group exemption ruling, anyone seeking to verify that a PTA in Utah is tax-exempt should contact the Utah PTA Treasurer. Utah PTA can provide a letter about the group ruling and a copy of its determination letter from the IRS for potential donors, sponsors, or grantors. According to IRS Publication 4573, “*donors may rely upon central organization verification with respect to deductibility of contributions to subordinates covered in a section 501(c)(3) group exemption ruling.*”

## What is a “Form W-9”?

Someone who is giving money to your PTA may ask you to complete “Form W-9,” entitled *Request for Taxpayer Identification Number and Certification*. The form is used simply to verify the PTA name, address, and EIN.

- ♦ On line 1: You will put **PTA Utah Congress, Inc.**
- ♦ On line 2: You will put your PTA name
- ♦ On line 3: You will check “C Corporation”
- ♦ On line 4: You will put “5”
- ♦ On lines 5 and 6: You will put your school address
- ♦ In Part I: You will put your PTA’s EIN number (\*\*-\*\*\*\*\*)
- ♦ The president or the treasurer can sign and date the form

## What are the Requirements for Acknowledging Donors or Sponsors?

IRS Publication 1771, *Charitable Contributions – Substantiation and Disclosure Requirements*, explains the federal tax law for charities (like PTAs) that receive tax-deductible contributions. The publication can be downloaded from the IRS website ([IRS.gov](https://www.irs.gov)). Information about how the law applies to PTAs can be found in the *Treasurer Handbook*.

## What Tax Filings Must a PTA Do?

All PTAs are required to file a tax return 990 with the IRS. Most will file a 990N, electronic notice (e-postcard) for tax exempt organizations not required to file Form 990 or 990EZ. Please refer to Utah PTA Treasurer Handbook or the [Utah PTA website](#) for current instructions.



# How Do We Go About Creating a Budget?

## Budgets

- ♦ Help each board member determine what funds will be necessary to meet the goals you set together based on your needs assessment.
- ♦ Be realistic—use budgets from previous years as a guideline.
- ♦ A copy of your budget and the minutes of the meeting where the budget was approved must be submitted through MemberHub or to your council president/region director by September 15.
- ♦ Include funds for leadership training (conferences and Utah PTA conventions). Training is an important and long-lasting use of PTA funds. It will benefit your school for years to come, as well as your local board and your general membership. It is definitely a legitimate PTA expense.

The budget is your financial road map for the year. The budgeting process should be taken seriously. However, it does not need to be complicated.

Sources of information to create this year's budget include last year's financial records, a needs assessment, and input from each commissioner and/or chairperson.

The treasurer is the chair of the Budget Committee. The president is a member of the Budget Committee, as are other elected officers or general members as either elected or appointed by the president. The Budget Committee will develop a budget and then propose it to the entire Executive Committee for their approval. Once the proposed budget is approved by the Executive Committee, it **must** be approved by a majority vote of a quorum of the membership at the first general membership meeting of the year. This could be at a Back-to-School night or at a board meeting where the general membership has also been invited. A copy of the approved budget and the minutes of the general membership meeting where it was approved must be submitted through MemberHub or council/region treasurer by September 15.

Additional information about the budgeting process, including making motions and amending an approved budget, can be found on the treasurer page of the website at [UtahPTA.org/Treasurer](https://UtahPTA.org/Treasurer).

## Where Can I Find a List of What Our PTA Can or Cannot Spend Money On?

There is no published list from either National PTA or the IRS of acceptable PTA expenditures. PTA's Mission and its tax-exempt status should guide your decisions. All expenditures in the PTA budget must support the Mission of PTA. If there is a questionable expenditure, a good rule of thumb is to authorize the expenditure only if you could defend it to the IRS in case of an audit.



Utah PTA takes no official position on the appropriateness of specific expenditures of its affiliated local PTAs, except as follows:

- ♦ All activities should be in accordance with the Purposes and Mission of PTA, as outlined in the bylaws and as required by our status with the IRS as a 501(c)(3) public charity.
- ♦ A needs assessment should direct the work of the local PTA and its annual goals and objectives.
- ♦ All expenditures must be made with the budget categories and amounts approved by the general membership.
- ♦ Local PTAs should comply with the guidelines of the school district in which they operate.

## How Do We Get an Annual Financial Reconciliation (AFR) of Our PTA Done?

- ♦ An Annual Financial Reconciliation (AFR) must be conducted at the end of each fiscal year, and in the event of a vacancy in the office of treasurer, before the new treasurer takes office.
- ♦ An AFR may be performed by an auditor or AFR Committee of at least three members, appointed by the Executive Committee.
- ♦ The AFR report must be adopted by the general membership at the first general membership meeting of the new fiscal year.
- ♦ A copy of the AFR report must be submitted through MemberHub or council/region treasurer by August 1.

An annual AFR of the PTA's books is required by the bylaws (Article VII, Section 6). The AFR is to be performed either by an AFR Committee of at least three members of the PTA or by an auditor. An AFR Committee would perform an "internal AFR," following Utah PTA's recommended AFR procedure checklist. An outside auditor is **not** required to perform an AFR in accordance with generally accepted reconciliation standards. "Agreed-upon procedures" (based on the recommended internal AFR procedures) are sufficient to fulfill the requirement. An auditor who is a member of the PTA could perform an "internal AFR" such as would be performed by an AFR Committee. Additional information about PTA AFR can be found in the Treasurer Handbook and on the treasurer page of the website at [UtahPTA.org/Treasurer](https://UtahPTA.org/Treasurer).

## What is a Year-End Financial Statement?

- ♦ A year-end financial statement must be prepared by the treasurer, giving a full accounting of all income and expenses for the year, including beginning and ending balances.
- ♦ The statement should include all accounts in the PTA name.
- ♦ The Year-End Financial Statement must be submitted with the treasurer's records for reconciliation.
- ♦ A copy of the year-end report must be submitted through MemberHub or to council/region treasurer by August 1.



# FUNDRAISING GUIDELINES

- ♦ PTA is a child advocacy association—not a fundraising association.
- ♦ Remember—PTA does not exist to raise funds—PTA raises funds to exist!
- ♦ Decide early what funds will be needed to accomplish the programs and activities identified in your needs assessment.
- ♦ Attend Utah PTA Leadership Convention in May and visit the exhibits there for various fundraising ideas.
- ♦ Be familiar with your school district policy on fundraising.
- ♦ Children should not be exploited (i.e., used in door-to-door fundraising activities).
- ♦ Do not use high-pressure selling or competitive incentives.
- ♦ The appointment of a fundraising chair will help ease your responsibilities.
- ♦ Read National PTA's fundraising section at [Local Leader Kit](#) for guidelines and responsibilities concerning fundraising.
- ♦ Work closely with your school principal in planning fundraising activities, remembering that PTA is not a fundraising organization.
- ♦ PTA must not hold a joint fundraiser with the school. This is commingling of funds, which could jeopardize the association's 501(c)3 tax exempt status.

## FINANCIAL FORMS

Financial forms can be found in the Treasurer Handbook, the Membership Handbook, or online at: [UtahPTA.org/Financial-Forms-Reports](http://UtahPTA.org/Financial-Forms-Reports) or [UtahPTA.org/Treasurers-Tools](http://UtahPTA.org/Treasurers-Tools).

- ♦ Check Request form
- ♦ Funds Received form
- ♦ Cash Box Instructions
- ♦ Beginning Cash Box Balance
- ♦ Money Counting Sheet
- ♦ Bank Reconciliation form
- ♦ Monthly Treasurers Report
- ♦ In-Kind Donation form
- ♦ Sample Local Donation Request Letter
- ♦ Sample Local Thank You Letter
- ♦ Financial Time Line - for Non-MemberHub User
- ♦ Financial Time Line - for MemberHub Users
- ♦ State and National Dues Remittance form
- ♦ Council Dues Remittance form
- ♦ Sales Tax Refund Request instructions
- ♦ Sales Tax Refund Request - Unit form
- ♦ Sales Tax Refund Request - Council Compilation form
- ♦ Sales Text Refund Request
- ♦ Year-End Financial Statement
- ♦ Council: Region Summary of Year-End Financial Reports
- ♦ Council: Region Beginning Year Reports



# UTAH PTA BASIC FISCAL MANAGEMENT PROCEDURES

## Information

### PTA Funds

PTA funds are used to help fulfill the three Utah PTA goals:

- ♦ Advocate for children
- ♦ Involve parents in the schools
- ♦ Develop leadership and parenting skills

### Do You Have These Basic Controls In Place?

- The treasurer maintains custody of the checkbook at all times.
- Supporting documentation is required for every disbursement made.
- Payments are made from original invoices whenever feasible.
- Checks are issued in number sequence order.
- All checks have two signatures, the treasurer and the president, except in emergencies, when any two of the following may sign: president, president-elect, secretary, or treasurer (None of these officers may be related by blood or marriage or reside in the same household.);
- There are no blank checks with a signature(s)!
- Checks are never made out to “cash.”
- Detailed supporting documentation is maintained for every deposit made.
- Three people are present for all counting of cash (membership drive, book fair, fundraiser, etc.).
- All money received is deposited the same day, using the bank’s night depository for events concluded after banking hours.
- The monthly bank statement should be mailed to the PTA at the school address. When the bank statement arrives, a designated Board member (not the President, Treasurer or Secretary) should immediately review it, initial it and then give it to the President to review and initial. Then it will be given to the Treasurer to reconcile.
- Bank statements are reconciled to check registers in a timely manner.
- There are no ATM, debit cards, or credit cards in connection with PTA accounts.
- The treasurer prepares and presents a treasurer’s report at each general membership meeting and at executive committee and board meetings as deemed appropriate.

PTAs must have money to operate. They do not exist to raise money but rather raise money to exist. Without realizing the problems inherent in the management of an organization’s finances, some PTA members or officers have found themselves in difficult situations. These situations can be avoided by following the above-mentioned basic fiscal management procedures.



Each PTA should recognize that the treasurer is the legally responsible, authorized custodian, elected by the members to have charge of the funds of the PTA unit. He or she should receive and disburse all moneys as prescribed in the local bylaws or as authorized by action of the PTA's Board of Directors. He or she should keep a full account of receipts and expenditures.

It is essential that the president, who bears full responsibility for the total affairs of the PTA unit, work closely with the treasurer at all times and have a complete understanding of all financial matters. All persons signing on a PTA checking account are liable for the use or misuse of those funds.

Other officers or members may be required to occasionally handle PTA money (for example, dues from membership enrollment or revenue from a fundraising project). In these cases, great care should be taken in counting and recording moneys received in accordance with established procedures. Money thus collected should be turned over to the treasurer without delay, and the treasurer should bank that money immediately. PTA money should never be stored in the school or in the homes of PTA officers or members. If large sums are handled by the treasurer, it is advisable to bond him or her as a protection both to the treasurer and to the PTA.

If any volunteer involved in a Local/Council PTA has been included in/or part of fraudulent charges or mishandling of funds, he or she will not be allowed to serve in any position on your Board that deals with handling money.

Local PTAs should maintain one checking account with one checkbook. Two signatures should be required for all checks. None of those authorized to sign checks may be related by blood or marriage nor reside in the same household. The checking account should be maintained in a bank approved by the Board of Directors. PTA monies should not be deposited in the personal account of any officer nor commingled with school accounts.

It is an unfortunate fact that non-profit organizations are susceptible to fraud. PTAs are run by volunteers who want to trust one another, but the trusting environment of the PTA is exactly what a dishonest individual exploits.

PTA cannot reimburse anyone who has purchased PTA supplies with government issued or non-personal funds. It is against the law.

One of the most important things that you can do for the well-being of your PTA is to implement and follow a system of internal controls. Good internal controls are reasonable rules that are consistently applied. They guard against both errors—unintentional mistakes—and irregularities—deliberate attempts to misuse or misappropriate the assets of the PTA.

### **Guidelines to Follow When Money Has Been Mismanaged or Embezzled**

1. When mismanagement or embezzlement of funds is suspected, the PTA line of communication should be followed in informing and receiving direction and assistance. The local PTA should contact the council (region if no council). The council in turn will contact the region, and the region will make contact with the Utah PTA treasurer. If for some reason assistance cannot be obtained through the line of communication, contact the Utah PTA treasurer directly.
2. When any wrongdoing is suspected, the person involved should have a meeting with the local executive committee and make an explanation of what has happened. If the meeting is unsatisfactory for either party,



the decision may be appealed up the line of communication. If the issue involves a president or president-elect, council/region leadership must facilitate the meeting. Once wrongdoing is suspected, meetings should take place in a timely manner. If an outside investigation is warranted, authorities may become involved.

3. The PTA officers have a responsibility to the membership for all PTA monies. The PTA also has the responsibility to be a professional organization. The PTA officers are highly encouraged to try to protect the person's reputation by using discretion in what is said and done, especially in the preliminary stages of an investigation. It is not responsible, however, to disregard the incident.
4. If the results of the meeting warrant further action, the executive committee should request that an AFR be done, if appropriate, and documentation gathered. They should also carefully consider whether it might be appropriate to file a police report and/or to close the bank account. If an outside investigation is warranted, the police will become involved.
5. Theft of money is breaking the law and should be handled as a serious offense. Embezzlement is the same as ordinary theft. The charges are criminal and, if deemed appropriate, are filed at the police department. Depending on the amount it could be a misdemeanor up to a felony.
6. According to the local PTA bylaws (Article VI, Section 7b), a person who fails to perform the duties of his office should be removed from office. It is the responsibility of the local executive committee to meet and declare the office or position vacant. All resignations must be made in writing to the president. The local executive committee is to elect a replacement to fill any vacancy, except the President-elect (local PTA bylaws Article 6, section 7a).



# UTAH PTA BASIC FISCAL MANAGEMENT PROCEDURES

## Signature Page

*We have read, understand, and agree to abide by the Basic PTA Fiscal Management Procedures.*

Region \_\_\_\_\_ Council (if applicable) \_\_\_\_\_

Local PTA \_\_\_\_\_

President \_\_\_\_\_  
*(Print Name) (Signature) (Date)*

Treasurer \_\_\_\_\_  
*(Print Name) (Signature) (Date)*

All other elected PTA officers' signatures:

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Position) (Signature) (Date)*

Membership chair's signature:

\_\_\_\_\_  
*(Print Name) (Signature) (Date)*

Fundraising chairs' signatures:

\_\_\_\_\_  
*(Print Name) (Signature) (Date)*

\_\_\_\_\_  
*(Print Name) (Signature) (Date)*

*Each local PTA shall obtain the appropriate signatures on this form, make a copy of the form for all signers, and submit the signed page through MemberHub by September 1.*

*When submitting, only send this page - You do not need to include the information pages.*





# UTAH PTA ETHICS/ CONFLICT OF INTEREST POLICY

## Information

Members of the Board of Directors (board members) of this PTA/PTSA serve in a fiduciary capacity and owe a duty of care, a duty of obedience, and a duty of loyalty to this PTA/PTSA. Board members shall conduct themselves with integrity and honesty and act in the best interests of this PTA /PTSA. Disclosure by a board member of any potential or actual conflict of interest is required by the standard of good faith and for the benefit of the PTA and protection of each individual.

In consideration of our local PTA/PTSA affiliation with the Utah Congress of Parents and Teachers (Utah PTA), for the protection of its integrity and its 501(c)(3) status and for our protection, we, the undersigned officers, individually, during our term of office, shall:

1. Abide by and represent our PTA/PTSA bylaws, Utah PTA policies, positions, procedures, and National PTA Purposes and Mission statement.
2. Discharge the duties and responsibilities of our individual offices with fidelity, integrity, and honesty and declare any and all personal and/or extended family conflicts of interest when PTA issues, decisions, and funds are involved.
3. Not misuse the PTA's federal tax-exempt status or exemption from sales tax for personal or unauthorized purposes nor disburse funds for any purpose other than authorized, budgeted PTA programs, projects, and activities.
4. Refrain from making slanderous or defamatory comments regarding any individual or organization.
  - ♦ Refrain from having disruptive arguments around children and on school property.
5. Follow Utah PTA and school district guidelines for fundraising.
6. Abide by the following conflict of interest policy:
  - ♦ Board members and/or their families shall not use their relation to this PTA/PTSA for financial, professional, business, employment, personal, and/or political gain.
  - ♦ A conflict of interest exists when a board member would have to participate in the deliberation or decision of any issue of this PTA/PTSA while, at the same time, the board member and/or his/her extended family has financial, professional, business, employment, personal, and/or political interests outside the PTA that could predispose or bias the board member to a particular view, goal, or decision.
  - ♦ Board members shall declare to the officers of this PTA/PTSA conflicts of interest (stating the nature of the conflict and pertinent information as appropriate) between their duties of this PTA/PTSA and their and/or their extended families' financial, professional, business, employment, personal, and/or political interests.
  - ♦ When a conflict of interest is declared, the board member shall not use his personal influence or position to affect the outcome of the vote and shall leave the room during deliberations and the vote.
  - ♦ The minutes of the meeting shall reflect that a conflict of interest was declared.
  - ♦ Board members shall not:
    - Use PTA's name, influence, or resources for their benefit or gain when running for any public elected office or while serving as an elected official.



- Directly or indirectly use their current PTA position, the PTA name, or the association for or against any specific candidate for elected office, which is contrary to federal tax laws and the guidelines and policies of the PTA. (Past PTA experience may be listed in any brochures.)
  - ♦ Be in violation of, nor be in the act of, violating any state or federal laws and/or court orders, including, but not limited to misdemeanors, felonies (e.g., trespass, possession or use of any illegal substances, public intoxication) and/or protective/restraining orders, while conducting any PTA/PTSA business and/or while participating in any PTA/PTSA sponsored activity or event, including, but not limited to activities for students, PTA/PTSA board meetings and/or conventions, nor while transporting themselves or others to any PTA/PTSA sponsored activity or event.
7. PTA does not recognize co-elected positions. Refer to PTA/PTSA bylaws information in President Handbook (refer to officer's section bylaws).

## Guidelines to Follow When There Has Been Mismanagement or a Conflict of Interest

1. When mismanagement and/or conflict of interest is suspected, the following PTA lines of communication of informing, receiving direction, and assistance should be followed: The local PTA should contact the council. The council in turn should contact the region, and the region will contact Utah PTA. If for some reason assistance cannot be obtained through this line of communication, contact Utah PTA directly.
2. When any wrongdoing is suspected, those involved should have a meeting with the local Executive Committee with notification given to the council/region representative. If the outcome of the meeting is unsatisfactory for either party, the decision may be appealed up the lines of communication. If the issue involves a president or president-elect, council/region leadership must facilitate the meeting. Once wrongdoing is suspected, a meeting should take place in a timely manner. If an outside investigation is warranted, authorities may become involved.
3. The PTA officers and/or board members have a responsibility to the membership and to act in a professional manner. Refer to local PTA bylaws (Article VI, Section 1), "The officers of this PTA/PTSA shall abide by, promote, and represent the Purposes, Mission, bylaws, policies, and procedures of PTA." The PTA officers and/or board members should protect the person's reputation by using discretion in what is said and done, especially in the preliminary stages of an investigation. However, it is not acceptable to disregard the incident.
4. Refer to local PTA bylaws (Article VI, Sections 7b, c and d):
  - 7b. "If an officer or appointee fails... to perform the duties of his office the members of the Executive Committee shall meet and declare the office or position vacant."
  - 7c. "All resignations must be made in writing to the president." If the office of president is declared vacant, the letter of resignation must be made to the council/region/Utah PTA.
  - 7d. A vacancy occurring in the office of president shall be filled for the remainder of the unexpired term by the president-elect, who shall then cease to be president-elect. A vacancy occurring in the office of president-elect shall be filled by a vote of the general membership at a special election meeting called by the president, all members having been notified. A vacancy occurring in any other office shall be filled for the remainder of the unexpired term by a person elected by a majority vote of the remaining members of the Executive Committee, all members of the committee having been notified."
5. When necessary, the region director and/or Utah PTA may declare the office or position vacant.



# UTAH PTA ETHICS/ CONFLICT OF INTEREST POLICY

## Signature Page

Region \_\_\_\_\_ Council (If applicable) \_\_\_\_\_

Local PTA/PTSA \_\_\_\_\_ President \_\_\_\_\_

*We, the undersigned officers, commissioners, and board members have read and agree to abide by this policy and understand that the failure to adhere to the above guidelines may result in the termination of the undersigned as officers, commissioners, and board members will require the immediate return of all funds belonging to this PTA/PTSA in the possession of the undersigned together with all PTA documents and materials.*

_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>
_____ <i>(Print Name)</i>	_____ <i>(Position)</i>	_____ <i>(Signature)</i>	_____ <i>(Date)</i>

*Each local PTA shall obtain the appropriate signatures on this form, make a copy of the form for all signers, and submit the signature page through MemberHub by August 1.*

***When submitting, only send this page - you do not need to include the information pages.***





# REPORT OF TRAININGS ATTENDED

## Due September 15

**Local Bylaws Article IV, Section 1 ...** A Local PTA/PTSA in good standing is one which...

- f. Has at least two (2) officers attend one PTA leadership training session annually;

### TRAINING OPPORTUNITIES INCLUDE:

Utah PTA Leadership Convention | National PTA Convention | Region training  
[utahpta.org/university/archive](http://utahpta.org/university/archive) | [pta.org/home/run-your-pta/elearning](http://pta.org/home/run-your-pta/elearning)

**Year:** 20\_\_\_\_ - 20\_\_\_\_

**Unit Name:** \_\_\_\_\_

**Council Name (if applicable):** \_\_\_\_\_

**Region:** \_\_\_\_\_

**Two training sessions required per year. Others are optional.**

	NAME	POSITION	NAME OF TRAINING	LOCATION	DATE
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					
<b>8</b>					

