

II-3 Fiscal Responsibility for Student Organizations,
Clubs, Groups, and Other Organizations Affiliated with the University

NORTHWESTERN STATE UNIVERSITY
Bank Account Certification and
Fiscal Responsibility for Student Organizations, Clubs,
Groups, and Other Organizations Affiliated With the University

- I. Purpose and Scope:** This procedure outlines the fiscal responsibility of all full-time university employees for the Care, Custody and/or Control of funds of Student Organizations, Clubs, Groups, and Other Organizations Affiliated With the University.
- II. Reference:** Louisiana Attorney General Opinion Number 94-167, May 10, 1994 and ULS Board Staff.

***NOTE:** All links for **supporting documents** are found at the end of this policy. See Supporting Documents used to process Bank Account Certification and Fiscal Responsibility for Student Organizations, Clubs, Groups, and Other Organizations Affiliated with the University.*

Authority

In accordance with Louisiana Attorney General Opinion Number 94-167, May 10, 1994, it is the opinion of the Attorney General that the issue of whether the University would be liable or responsible for funds generated by student groups depends upon the control exercised over said funds by the faculty or staff advisor. If the advisor is responsible and/or has any control over the receipts, deposit and/or expenditure of said funds, the University could be held responsible for an accounting thereof. As such, the funds should be deposited in an agency account. However, if the student organization, through its duly appointed and/or expenditure of its funds, it is unlikely that the University would incur any responsibility for same.

Per ULS Board of LA Attorney General Opinion 94-167, May 10, 1994 “if a faculty employees is an advisor for a fraternity/sorority we would think it is not with in their job responsibility We would see it differently if they were a Greek advisor or student affairs employee who interact or supervises these groups, then we think the opinion would apply.

Agency Funds

Funds deposited in an Agency Account of the University are subject to all rules, regulations, laws, policies and procedures applicable to University funds.

Policy

It is the policy of the University that all full-time University employees not have the Care, Custody, and/or Control of any funds of Student Organizations, Clubs, Groups and Other Organizations affiliated with the University, and that the duly appointed and/or elected officer (e.g., treasurer) of said organizations who are not full-time employees of the University be solely responsible for the receipt, deposit, and/or expenditure of organization funds.

III. Responsible Area: Business Affairs

IV. Procedure:

Organizations for Which the University Has Fiscal Responsibility

NSU Full-time Employees

1. All Banner Fiscal Policy and Procedure User Guides (purchasing, professional services, cash handling, etc.) are to be followed for all student organizational and agency accounts for which NSU has fiduciary responsibility. These FOP's are as of July 1, 2015 are listed below:

BANNER INDEX	ACCOUNT TITLE	BANNER FUND	BANNER ORGANIZATION	BANNER PROGRAM
265001	Shreveport Student Government	265001	233111	50
265002	Shreveport SGA Speaker Program	265002	233112	50
265003	Argus	265003	212711	50
265004	Club Sports	265004	412211	50
265005	Current Sauce	265005	212712	50
265006	Drama	265006	212713	50
265007	Artist Series Fee	265007	212714	50
265008	SSA Athletic Fee	265008	413951	50
265012	KNWD	265012	212715	50
265013	Potpourri	265013	212716	50
265014	Rowing Team	265014	412212	50
265015	Student Government Association	265015	212717	50
265016	SGA Speaker Program	265016	212718	50
265017	Student Activities Board	265017	212719	50
265018	Intramurals	265018	412213	50
265019	Organization Relief Fund	265019	212720	50
265020	Student Trust Fund	265020	212721	50
265021	Concert Fee	265021	212722	50
810001	SGA Loan Fund	810001	212723	50

Organizations for Which the University Does Not Have Fiscal Responsibility

NSU Full-time Employees

1. Do not exercise any Care, Custody and/or Control over any receipt, deposit and/or expenditure, including signatory authority over bank accounts of funds.

Annual Certification of Bank Account

Business Affairs

1. Annually request bank confirmations from banks to assure full-time employees do not have signatory authority over non-university accounts of student organizations, clubs, groups and other organizations affiliated with the University.

2. Through Business Affairs - Computer Support Section, distributes annual certification through e-mail to all full-time employees to identify the existence of bank accounts and to determine if the university has or may have responsibility for the funds deposited in any account (***Bank Account Certification***). The period to be reported is the twelve month period April through March. The Certifications are due in Business Affairs on April 30. The Certifications are placed on file for audit by the Legislative Auditors.

Full-time Employees

3. Receives "***Annual Certification of Bank Accounts Memo***" and annual ***Bank Account Certification*** through e-mail process. Complete the Bank Account Certification.
4. Route completed form through Supervisor to Budget Unit Head.

NOTE: *If any of the full-time employees who you supervise do not have access to e-mail, it is your responsibility to make sure that they receive a copy of and complete the Bank Account Certification.*

Budget Unit Head

5. Review certification.

If approved, forward to appropriate Vice President.

If disapproved, discuss and resolve with employee.

Appropriate Vice President

6. Review certification.

If approved, forward to Business Affairs.

If disapproved, discuss and resolve with Budget Unit Head and employee.

Supporting Documents used to process Bank Account Certification and Fiscal Responsibility for Student Organizations, Clubs, Groups, and Other Organizations Affiliated with the University.

[*Annual Certification of Bank Accounts Memo*](#)
[*Bank Account Certification*](#)