

Leonardtwn High School Band Boosters, Inc.

BYLAWS

Established
March 16, 1999



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Leonardtwn High School Band Boosters, Inc. Bylaws

Article I Name

The name of the organization shall be the Leonardtown High School Band Boosters, Inc. and shall here and after be referred to as Leonardtown High School Band Boosters or “The Boosters”.

Article II

Mission

Section 1 Mission

A. The Leonardtown High School Band Boosters, established in 1999, are a nonprofit organization under section 501(c)(3) of the IRS Code 1986, and is located at 23995 Point Lookout Road, Leonardtown, Maryland, 20650. The organization webpage is www.leonardtownband.org.

B. The Mission of Leonardtown High School Band Boosters shall be to encourage, promote, and maintain a volunteer booster organization for the exclusive purpose of providing charitable, educational, financial assistance, support and spontaneous service to the Leonardtown High School Band Program.

Section 2 Objective

- A. To encourage cooperation amongst the Leonardtown High School Band Boosters, St. Mary’s County Board of Education, Leonardtown High School, Leonardtown High School Administration, Leonardtown High School Director of Bands and the Music Department, so that band activities and programs can operate at the highest level of proficiency.
- B. To establish and maintain good relations with the local business community, service organizations and school related parent groups.

Article III

Membership

Section 1 Membership

- A. Parents or guardians of student(s) who are currently registered in the Leonardtown High School Band Program.
- B. Students registered in the Leonardtown High School Band Program.
- C. Director of Bands and their staff.
- D. Administration of Leonardtown High School and staff
- E. Other interested band supporters who do not qualify as voting members may participate as honorary, non-voting members only by the approval of the Director of Bands or the Executive Board of Leonardtown High School Band Boosters.

Section 2 Band Booster Year

- A. fiscal year of the Boosters shall be from July 1 to June 30 but may be changed by resolution of the Executive Board.
- B. Timeframe is used for the purposes of budgeting, terms of office, committee terms, contracts and other business as directed by the Executive Board.
- C. **Record Retention.** All records of the Boosters shall be reviewed yearly and destroyed in accordance with law, and Appendix A record retention policy.

Section 3 General Assembly

- A. All legislative powers herein granted shall rest with a legislative body to be known as the General Assembly.
- B. Duties and Responsibilities of the entire General Assembly include
 - 1. Attend Booster Member meetings.
 - 2. Familiarize yourself with the Leonardtown High School Band Boosters' bylaws.
 - 3. Familiarize yourself with the Leonardtown High School Band Boosters annual budget.
 - 4. Participate in one or more committees.
 - 5. Present concerns to the General Assembly and Executive Board.
 - 6. Conduct all legislature business.
 - 7. Submit agenda items to the President no later than one week prior to the General Assembly meetings.
 - 8. Submit new topics from the floor for consideration to be put under New Business.
 - 9. Submit all fundraising ideas to the Vice-President or assigned appropriate committee.
- C. General Assembly voting members include
 - 1. Parents or guardians of student(s) registered in one of the Leonardtown High School Bands during the Band Booster Year.
 - 2. Leonardtown High School Band Boosters Executive Board Members as defined in Article IV.
 - 3. Director of Bands, in case of tie vote.
- D. General Assembly Voting
 - 1. Members may vote to approve/disapprove the annual operating budget.
 - 2. Members may vote to approve/disapprove on contract obligation/commitment obligations that exceed 25% of the current year's operating budget.

Section 4 Committees

- A. Standing Committees are those organized for the school year and are continuous from year to year.
 - 1. Assistant Treasurer
 - a) The Assistant Treasurer shall be a position appointed by the Executive Board.
 - b) The Assistant Treasurer shall assist with cash box reconciliation, audit preparation, and other duties as assigned by the Treasurer.
 - c) The Assistant Treasurer shall have no independent signing authority on organizational financial accounts unless explicitly granted in writing by the President and recorded in the official meeting minutes.
 - d) The Assistant Treasurer is not an elected officer and shall not have voting privileges on the Executive Board unless separately elected to a board position.
 - e) The Assistant Treasurer will assume the duties of the treasurer in the event the Executive Board Treasurer is unable.
 - 2. Audit Committee
 - a) will be organized each fiscal year, as appointed by the Board for the purposes of reconciling financial records in accordance with Appendix B.
 - b) The committee shall consist of three or more voting members of the General Assembly who do not present a conflict of interest or have NOT been involved in the routine handling of the finances, including not having signature authority on bank accounts or approval authority over disbursements.
 - c) Ensure that internal controls and reporting procedures are being followed.
- B. Special Committees are those organized for a specific purpose within the booster year.

Section 5 Personal Liability

- A. No officer or director of this corporation shall be personally liable for the debts or obligations of Leonardtown High School Band Boosters of any nature whatsoever.
- B. None of the property or assets of the officers or directors shall be subject to the payment of the debts or obligations of this corporation.

Section 6 Whistleblower

- A. All members are encouraged to report suspected or actual illegal, unethical, fraudulent or dishonest conduct. A volunteer may report concerns to any officer or the Director of Bands.
- B. The identity of the whistleblower shall remain confidential, unless the issue requires investigation by law enforcement, in which case members or the organization are subject to questioning.
- C. The whistleblower shall receive no retaliation or retribution for a report that was provided in good faith.
- D. Whistleblowers must be cautious to avoid baseless allegations, which are allegations made with reckless disregard for their truth or falsity.
- E. All reports will be handled promptly and appropriate corrective action will be taken if warranted.

Section 7 Conflict of Interest

- A. Existence of Conflict, Disclosure. Officers and members of the Boosters shall refrain from any actions or activities that impair, or appear to impair, their objectivity in the performance of their duties on behalf of the Boosters.
- B. A conflict of interest may exist when the direct, personal, financial or other interest(s) of any officer or member competes or appears to compete with the interests of the Boosters.
- C. Refer to Appendix C

Section 8 Dissolution

- A. Upon termination or dissolution of the Leonardtown High School Band Boosters, any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or described in any corresponding provision of any successor statute) that has a charitable purpose, which, at least generally, includes a purpose similar to the Leonardtown High School Band Boosters.
- B. The organization to receive the assets of the Leonardtown High School Band Boosters, hereunder shall be selected by the discretion of a majority vote of the General Assembly of the Leonardtown High School Band Boosters.

Article IV Executive Board

Section 1 Definition

- A. All executive powers herein granted shall rest with an executive body to be known as the Executive Board.
- B. The Executive Board consists of elected members of the Leonardtown High School Band Boosters.
- C. The elected officers of the General Assembly of the Leonardtown High School Band Boosters shall be:
 - 1. President
 - 2. Vice President
 - 3. Secretary
 - 4. Treasurer
 - 5. Webmaster

Section 2 Membership

- A. The elected officers of the Leonardtown High School Band Boosters.
- B. The Director of Bands as an Ex Officio member.

Section 3 Elections

- A. Regular Elections
 - 1. Candidates for the next booster year will be solicited for office at a minimum of 30 days prior to the April Booster Member meeting.
 - 2. The Executive Board shall present candidates to the General Assembly for approval in April.
 - 3. A simple majority vote will determine winners, with the current Executive Board counting votes at the May General Assembly Meeting.
 - 4. If all Executive Board positions are not filled, the Executive Board will appoint any member of the general assembly to the vacant roles on an interim basis.
 - 5. The results will also be presented at the Leonardtown High School Band End of Year Banquet.
- B. Special Elections
 - 1. When an office becomes vacant prior to a regular election, the Executive Board shall elect a person to fill that office.
 - 2. The term of office will expire at the end of the current the Leonardtown High School Band Booster year.

Section 4 Terms of Office

- A. All newly elected Leonardtown High School Band Booster officers shall serve a one-year term July 1st – June 30th.
- B. All Executive Board member positions will serve only two consecutive terms in the same office. Exceptions can be applied as needed and voted on by the General Assembly.
- C. All officers must meet the qualifications of the Leonardtown High School Band Booster membership and are voted into the office.
- D. During the operating year, if the child of a duly elected Board member decides to not participate in the Leonardtown High School Band program or is expelled from the band program as a result of disciplinary action, the member must immediately resign from their elected office.

Section 5 General Assembly Meetings

- A. Leonardtown High School Band Boosters General Assembly meetings are open to all members as identified in Article 3 Section 1. At least 8 meetings will be held during the operating year.
- B. Robert's Rules of Order, Newly Revised, except as specifically stated herein, shall govern all meetings.
- C. All meetings shall be chaired by the President of the Leonardtown High School Band Boosters, or by their designee from the Executive Board.
- D. Notice of meetings will be announced by the Webmaster via email and social media announcement.

Section 6 Financial Report/Audit

- A. The Treasurer shall present a financial report at each General Membership meeting
- B. A final report will also be prepared at the close of the fiscal year
- C. The Executive Board shall have an annual financial review conducted by an audit committee in accordance with Appendix B
- D. In any year, if the Boosters gross over \$75,000 in receipts, the board should be notified as soon as possible and at the next General Membership meeting a discussion and vote shall take place to determine whether a professional should be hired to assist with the annual financial review.

Section 6 7 Duties and Responsibilities of the Executive Board

- A. Responsible for directing the affairs of the Leonardtown High School Band Boosters.
- B. Regulate all committees and committee proposals before legislative issues are brought before the General Assembly.
- C. Entertain discussion items submitted from individual General Assembly members.
- D. Entertain proposals for bylaw changes before presenting to the General Assembly members.
- E. Retain the right to enter into contracts for the Leonardtown High School Band Boosters.
 - 1. The contract obligation/commitment amount cannot exceed 25% of the current year's operating budget without prior approval of the General Assembly.
 - 2. No Member of the General Assembly may enter ANY contract without prior authorization from the Executive Board and do so at their own expense.
- F. Present Financial Report of current budget to the General Assembly.
- G. Provide a Proposed Budget in May for submission to the General Assembly to be voted on at the June meeting and take effect on July 1.
- H. Oversee all financial transactions and procedures.
- I. Familiarize themselves with all applicable SMCPSS Policies on Student Organizations.
- J. Review all policies and procedures at a minimum of every two (2) years.
- K. Approve the yearly independent written audit of the financial records.
- L. Approve and schedule fund raising events as presented by the specific committee chairpersons.
- M. Establish and dissolve special committees as required.
- N. Executive Board members are expected to attend all General Assembly meetings. If they will be unable to attend a meeting, they must notify the President.
- O. General Assembly meetings require a quorum of the Executive Board be present to conduct official business; a quorum is achieved if a simple majority of current filled Executive Board positions are present.
- P. All votes taken by the Executive Board will occur at regularly scheduled General Assembly meetings or special called meetings of the Executive Board. If an Executive Board vote is taken electronically, Leonardtown High School Band Boosters, Inc. Bylaws

it will be noted in the General Assembly meeting minutes and approved by the Executive Board.

- Q. Updates to the webpage/social media sites should be reviewed by Executive Board and the Director of Bands. Any post or response received to a post deemed incorrect or inappropriate should be brought to the immediate attention of the Webmaster for revision/removal within a timely manner.
- R. All official printed and electronic correspondence of the Leonardtown High School Band Boosters must be on official Leonardtown High School Band Boosters letterhead, as appropriate.
 - 1. Only the Leonardtown High School address and phone number may be used as the point of contact information included.
 - 2. Content must have prior approval of the Director of Bands and a member of the Executive Board.
 - 3. Correspondence must be signed by a member of the Executive Board.
 - 4. This authority may not be delegated.
- S. All officers, shall transfer to their successors, all books, documents, and other property of the boosters at the end of their term in accordance with Appendix A.

Section 8 Duties and Responsibilities of elected officers

The following is the minimum list of duties and responsibilities for each elected officer:

A. President

- 1. Serves as official spokesperson for the Leonardtown High School Band Boosters.
- 2. Chairs all meetings of the General Assembly and the Executive Board.
- 3. Appoints Chairpersons for all Standing and/or Special Committees.
- 4. Determines the time and place of all General Assembly meetings.
- 5. Prepare the agenda for all General Assembly meetings.
- 6. Has secondary signature authority for banking/check writing unless there is a conflict as described in the Treasurer duties.
- 7. Prepares required information and distributes to SMCPSS at the beginning of the school year, in accordance with section KBEA of the School Affiliated Organizations Policy.
- 8. Perform all duties associated with the office.

B. Vice President

- 1. Assumes the duties and responsibilities of the President, as directed.
- 2. Aids the President in fulfilling the duties and responsibilities.
- 3. Oversees Fund Raising efforts, as appropriate.
- 4. Reviews Policies and Procedures and reports to Board.
- 5. Coordinates Sponsorship Activities, as appropriate.
- 6. Ensure the Webmaster or designee update the Leonardtown High School Band Boosters webpage and other Leonardtown High School Band Boosters social media sites in a timely manner, including but not limited to calendar updates, news items, fundraising events, committee meetings, etc.
- 7. Performs all duties associated with the office.

C. Secretary

- 1. Records accurate minutes of all meetings of the General Assembly and Executive Board

meetings.

2. Presents the previous month's minutes to the General Assembly at their monthly meeting or post the minutes online for the members to read prior to the meeting.
3. Maintain attendance lists on file showing those members in attendance at all General Assembly meetings.
4. Supplies a copy of the attendance lists to the Executive Board on request.
5. Keeps a copy of all official records and non-financial booster accounts including but not limited to log in, passwords, website addresses etc. and will designate a secure location for such information. electronically and readily accessible, in accordance with the Document and Retention Policy. (See Appendix A)
6. Maintains the band letterhead and distribute to members as needed.
7. Assumes the duties of Webmaster during their absence.
8. Any correspondence/decisions of the Executive board conducted ad hoc between meetings will be recorded in the subsequent months' minutes.
9. Perform all duties associated with the office.

D. Webmaster

1. Maintains the Leonardtown High School Band Boosters website as required by the Executive Board.
 - a. Maintains Public website calendar
 - b. Updates website content to include merchandise store, sponsorships and volunteer signups.
 - c. Maintain domain, SSL certificate and cPanel server.
2. Manage and maintain the Google workspace as the administrator.
3. Coordinate with the designated person as applicable, updates to all social media.
4. Have all content reviewed by the Director of Bands prior to publishing.
5. Keep copies of all documents electronically and readily accessible on website in accordance with Document Retention Policy.
6. Assume the duties of Secretary during their absence.
7. Perform all duties associated with the office.

E. Treasurer

1. Set up and maintains bank accounts to be used for the general operations of the Leonardtown High School Band Boosters.
 - a. Checking account
 - b. Savings account
2. Record all funds, including electronic transactions.
3. Keep an accurate, up-to-date record of all receipts and disbursements
4. Reconcile all bank accounts at minimum, on a monthly basis as bank statements are received.
5. Disburse funds as approved by the annual budget.
6. Present current financial reports at General Assembly meetings.
7. Transfer signature authority at the bank when newly elected officers are established (President and/or Vice President and Treasurer). The Treasurer will always have primary check writing/banking responsibility. No person in an ongoing financial relationship with the treasurer outside of the Leonardtown High School Band Boosters may have secondary check writing/banking responsibility.
8. Maintain a supply of blank checks for all accounts.
9. Supply money for change for events as requested by committee chairperson, provided

- notification is one week prior to scheduled event.
10. Set up long-term savings accounts as funds permit to save for future purchases.
 11. Authorize the payment of invoices/bills equal to or less than the annual approved budget lines, providing sufficient funds are available.
 12. Schedule and support the annual audit of books to be performed prior to July 1 turnover.
 13. Treasurers should begin turnover with newly elected treasurers after the confirmation vote in May.
 14. File for tax-exempt status per IRS regulations (currently Form 990-N is due every year by the 15th day of the 5th month after the close of the tax year on November 15th).
 15. File Maryland Personal Property taxes annually by April 15 and any other filings as required by law. If the Treasurer is not able to perform these duties, the Executive Board member with secondary checking/banking responsibility would assume these duties.
 16. Perform all duties associated with the office.

Article V Removal and Replacement

Section 1 Resignation of Officers

- A. Any officer may resign at any time by giving thirty (30) day written notice to the Executive Board.
- B. Position will be filled in accordance with Section 3 below.
- C. Officer resigning shall transfer information to their successors within 2 weeks in accordance with Section 7S.

Section 2 Removal of Officers/Members

- A. Impeachment/Removal—The Impeachment of an officer or removal of a member shall occur when a petition stating the charges against the officer, has been approved by a majority of the General Assembly is filed with the Executive Board.
- B. Hearing - After an investigation of the charges, the Executive Board shall hold a hearing on the impeachment, at which time the accused officer/member and the member who filed the petition present their cases.
- C. Vote - After the hearing, the Executive Board shall vote on the removal of the officer/member, which shall require a two-thirds vote.

Section 3 Replacement of Officers

- A. President - When the office of President becomes vacant, the Vice-President shall become President.
- B. Vice-President, Secretary, Webmaster and Treasurer - When these offices become vacant, procedures for special elections shall be used.

Article VI Amendments

Section 1 Filing

- A. A Leonardtown High School Band Booster member must file a proposed amendment(s) to this document with the President no less than three (3) weeks prior to a General Assembly meeting.
- B. The President will present all changes before the General Assembly meeting, if possible, within the same month, changes were submitted.
- C. The changes will be discussed at the General Assembly meeting and the Executive Board will make recommendations to the voting members at the very next General Assembly meeting.
- D. The President must notify all voting members of an amendment change no later than one week prior to the next General Assembly meeting.

Section 2 Voting

- A. The proposed amendment will require a majority vote of the voting members present at the General Assembly meeting to be ratified.
- B. The amendment, if approved, will take effect at the next General Assembly meeting.
- C. Changes will be noted on this document by the Secretary and will be available at the following General Assembly meeting upon request.

Article VII Adoption

This document shall become the Bylaws of the Leonardtown High School Band Boosters upon approval of the Executive Board and General Assembly. The Leonardtown High School Principal will receive a copy of the Bylaws. The Webmaster will post a copy of the Bylaws to the Leonardtown High School Band Boosters website. The official copy will be filed with the Secretary. A copy of this document shall be made available to all General Assembly members upon their child entering the Leonardtown High School Band program.

Dates of approval—March 16, 1999

Change date—May 2000

Change date—May 2012

Change date—August 2014

Change date—November 2015

Change date—May 2017

Change date—March 2020

Change Date- March 2025 to include Appendix A

Change Date- March 2026 to include Appendix B

Change Date- May 2026 to include Appendix C

Appendix A

Leonardtwn High School Band Boosters, Inc. Document Retention Policy

Purpose

The Leonardtown High School Band Boosters, Inc. is committed to maintaining a structured and efficient document retention system. This policy provides guidance on the types of documents to be retained, the duration of retention, and best practices for document management. The goal is to ensure the proper storage of necessary historical records while allowing for the periodic review and disposal of outdated or unnecessary documents. This policy will be reviewed annually to ensure compliance and efficiency.

Document Categories & Retention Periods

1. Corporate & Legal Documents

These documents establish the organization's legitimacy and structure.

- Articles of Incorporation & Amendments – Permanent
- IRS Determination Letter (Tax-Exempt Status) – Permanent
- Bylaws & Amendments – Permanent
- Insurance Policies & Claims – 7 Years after expiration
- Contracts & Agreements – Retain most recent record

2. Organizational & Meeting Minutes

These records document decisions and discussions of the organization.

- Board & General Meeting Minutes – Permanent
- Agenda not required as long as meeting minutes are available.
- Committee Meeting Minutes – 5 Years
- Policies & Procedures – Until superseded
- Sponsorship Program & List – Until superseded
- ALL required accounts will be created with official booster email and all non-financial information shall be given to secretary to keep in record log
- Most up-to-date account access, including login credentials and passwords of all accounts

3. Financial Documents

Financial records ensure accountability and transparency.

- Income Statements – 7 Years
- Statements of Financial Position – 7 Years
- Statements of Cash Flow – 7 Years
- Statements of Change in Equity – 7 Years
- Yearly Budget- 7 years
- Disclosure to Financial Statements – 7 Years
- Bank Statements & Reconciliations – 7 Years
- Receipts & Invoices – 7 Years
- State Tax Returns & Supporting Documents – 7 Years
- IRS 990-series return- 7 Years
- Grant Records – 7 Years after completion

4. Communications & General Documents

These documents include correspondence and internal records.

- Official Emails & Memorandums – Indefinite after yearly reset
- Volunteer & Member Lists – 3 Years after last use
- Event Planning Documents – update after each event and keep most recent
- Officer Transition Procedures- 2 years

Document Review & Disposal

To ensure manageable storage, upon assuming their roles, the executive board will conduct a thorough review of all pertinent documents to:

1. **Identify Documents for Disposal** – Documents exceeding retention periods will be removed unless legally required.
2. **Digitize & Archive** – Paper documents should be scanned and stored securely, reducing physical storage needs and labeled with the corresponding year.
3. **Secure Disposal** – Confidential documents should be shredded or securely deleted.
4. **Passwords/Logins**- will be changed as personal change positions.

Storage & Access

- **Physical Documents** – Store in a designated secure location.
- **Digital Documents** – Maintain in a secure, backed-up cloud or local system.
- **Access Control** – Only authorized individuals should access sensitive records and will be permanently maintained by webmaster.

Appendix B- Audit Policy and Procedures

Purpose

The Leonardtown Band Boosters Inc. are committed to maintaining accurate financial records and transparent financial practices. This policy establishes the procedures for conducting an annual internal financial review/reconcile of books (audit) to verify that:

- All revenues and expenditures are properly recorded and authorized.
- Internal controls are followed and functioning as intended.
- The organization complies with applicable laws, bylaws, and IRS 501(c)(3) regulations.

I. Frequency of Review

A financial review (internal audit) may be conducted:

- Annually, at the close of each fiscal year.
- Whenever there is a change in Treasurer or authorized check signers.
- When requested by the Executive Board or membership.

II. Audit Committee

The Audit Committee is responsible for conducting an independent review of the organization's financial records of a designated period to help ensure accuracy, transparency, and accountability and shall consist of:

- At least three (3) members approved by the Executive Board.
- May NOT include past board members during the period being audited, any check signers, or anyone related to them.
- The treasure may be present solely for the purpose of locating documents requested by committee.
- Individuals with financial or bookkeeping experience are preferred but not required.
- Verify and document that all funds have been properly received, recorded, and disbursed.
- Ensure that internal controls and reporting procedures are being followed.

III. Audit Preparation – Step 1: Gather Financial Documents

- Copies of all written financial policies and procedures
- Copies of all Treasurer's reports for the period under review
- List of all bank and investment accounts, including all authorized signers
- Copies of all bank statements and reconciliations for the period
- Cash tally sheets or receipts journal for events and fundraisers
- Invoices, receipts, and reimbursement forms for all disbursements
- Deposit slips and supporting documentation for all income
- Documentation of any restricted funds or donor-designated gifts
- IRS Determination Letter recognizing 501(c)(3) tax-exempt status
- IRS Form 990-N, 990-EZ, or 990 for the most recent filing
- IRS letter assigning the organization's EIN (Employer Identification Number)

IV. Audit Procedures – Step 2: Review Financial Documents and Processes

- Verify that the EIN on bank and financial accounts matches the IRS-assigned EIN (not the school's).
- Compare authorized signers listed in meeting minutes/bylaws with those on bank records.
- Confirm that bank reconciliations are complete, correct, and sequential.
- Randomly select one month and independently perform a bank reconciliation to verify accuracy.
- Count petty cash (if applicable) and verify that the count agrees with records.

V. Step 3: Review Income and Receipts

- Match deposits listed on Treasurer's reports to deposits shown on bank statements.
- Confirm that cash tally sheets and event income reports match the amounts deposited.
- Verify that all deposits were made promptly and in full.
- Ensure that all income is categorized to the correct account (general fund, uniform fund, etc.).

VI. Step 4: Review Disbursements

- Confirm that all disbursements were properly authorized by budget approval or board vote.
- Match invoices and receipts to each payment.
- Verify that check amounts and payees match supporting documentation.
- Confirm that checks are signed by authorized signers only.
- Verify that all checks are accounted for in numerical order with none missing.
- Review reimbursements for proper documentation and signatures.

VII. Step 5: Review Tax and Compliance Records

- Verify that the two (2) most recent IRS Form 990-N, 990-EZ, or 990 was filed timely.
- Confirm that the organization's 501(c)(3) status is active and current.
- Confirm that the organization's Maryland Charitable Registration is current.

VIII. Step 6: Review Internal Controls and Financial Systems

- Evaluate whether duties are properly separated to prevent misuse of funds.
- Ensure that at least one other officer reviews bank statements monthly.
- Confirm that cash is counted by at least two people and recounted by the Treasurer before deposit.
- Ensure financial reports are complete, accurate, and presented regularly to the Board.
- Verify that records are retained in accordance with the record retention policy.

IX. Step 7: Reporting

- Prepare a written report summarizing the audit period and documents reviewed.
- Include verification of current cash balances and reconciled accounts.
- List findings or discrepancies and corrective recommendations.
- Have all Audit Committee members sign and date the report.
- Present the report to the Executive Board for acceptance and file it in the permanent records.

X. Step 8: Follow-Up

- Notify the President and Executive Board of any discrepancies immediately.
- Address and document corrective actions for any findings.

XI. Audit Timeline- 60 day after requested by board

The annual audit should be completed within 30 days after the close of the fiscal year. The audit must be approved by the Executive Board and reviewed by the new Treasurer before assuming responsibilities.

XII. Record Retention

All materials reviewed by the Audit Committee Checklist and Reports shall be:

- Retained according to the organization's record retention policy.
- Copy secured with the Treasurer or stored in the organization's shared digital archive.

Created and Adopted: February 2026

Appendix C- Conflict of Interest Process

Purpose

To protect the integrity of the Leonardtown High School Band Boosters' decision-making process. This process is to ensure that the organization's members, officers and staff act in the best interest of the organization without personal or financial bias.

- A. A conflict of interest exists when an individual's personal, financial, professional or other outside interest could influence or appear to influence their judgement, decisions or actions taken on behalf of the organization.
- B. If any such conflict of interest arises, the interested person shall call it to the attention of the Executive Board for resolution.
- C. If a conflict relates to a matter requiring board action, such person shall not vote on the matter.
- D. When there is a doubt as to whether any conflict of interest exists, the matter shall be resolved by a vote of the Executive Board, excluding the person who is the subject of the possible conflict.
- E. The person having a conflict shall not participate in the final deliberation or decision regarding the matter under consideration and shall retire from the room in which the Executive Board is meeting. However, the person may be permitted to provide the Executive Board with any and all relevant information.
- F. All disclosures of conflict of interest and any related actions taken by the Board shall be documented in the meeting minutes.

Created and Adopted: May 2026