

SECTION 1.1 - INTRODUCTION TO ASB LEGAL FRAMEWORK

RATING MODEL

USED AS A MODEL DURING REVIEW OF ASB OPERATIONS FOR INTERNAL CONTROLS AND ASB PROCESSES

Exemplary Practice- Record keeping and monitoring above and beyond what is required. Capitalizing on the opportunity to teach generally accepted accounting principles and Washington State statutes to students and adults. Exceeding the expectations of the State Auditor's Office. Involving students in an educational experience. Evidence of strong internal controls.

Basic Compliance- Meeting the requirements of local board policy, the RCW's, WAC's and the [Accounting Manual for Public School Districts in the State of Washington](#). Following procedures outlined in the district's [ASB Manual](#). Meeting the expectations of the auditor. Evidence of good internal controls.

Management Letter/Audit Finding- Failing to meet the requirements of local board policy, the RCW's, WAC's and the [Accounting Manual for Public School Districts in the State of Washington](#). Not following the procedures outlined in the district's [ASB Manual](#) nor meeting the expectations of the auditor. Failing to teach Washington State ASB statute to students in leadership positions, but teaching advisors and coaches. Poor internal controls.

Fraud- Intentional disregard for and/or gross failure in meeting the requirements of local board policy, the RCW's, WAC's and the [Accounting Manual for Public School Districts in the State of Washington](#). Not following the procedures outlined in the district's [ASB Manual](#) nor complying with the expectations of the auditor. Failure to teach Washington State ASB statute to students, advisors, or coaches. Poor internal controls. Evidence of criminal actions, cover-up and/or misconduct.

AGENCIES AND GROUPS INTERESTED IN ASB WITH SOME EXAMPLES:

Federal Level

Courts	Freedom of speech, assembly
Internal Revenue Service	Compensation for advisors/coaches
Department of Agriculture	Pop machine, lunch competition
Congress	School funding
Department of Education	Equity and inclusive issues

State Level

Department of Labor and Industries	Employment conditions for coaches/advisors
Department of Revenue	Sales taxes
State courts	Broad issues like the Castle Rock decision
Office of the Governor	School budgets
Department of Ecology	Environmental issues like car washes
Attorney General	Interpreting ASB laws
Legislature	RCW's, funding, spending guidelines
Superintendent of Public Instruction	Gender equity, ASB budgeting, WAC's
State Board of Education	Student voice in policies, WIAA oversight
WA Interscholastic Activities Association	Sports, debate, drama, band, spirit
State Gambling Commission	Raffles, bingo, carnivals
State Auditor	Compliance, record keeping
Secretary of State	Support groups, charitable solicitations
Association of WA School Principals	Educating and advising principals
WA Association of Secondary School Principals	Student leadership development
WA Activities Coordinator's Association	Education advisors
WA Association of School Business Officials	Educating administrators

Local Level

County Health Department	Concessions, food sales
Department of Transportation	Local parades
Air Pollution Control Authority	Bonfires
Educational Service District	Teacher and student workshops
School Board	Local policies
Principal	Monitoring ASB
Associated Student Body	Activities, programs, finance
School clubs, classes, sports	Projects and activities
Private ASB	Scholarships, charities