



Operating Protocol & Procedure

Details:

Number: 409

Title: Fundraising

Category: Fiscal Operations

Office of Primary Responsibility: Finance & Administration

Approval Date: 10/8/12

Effective Date: 10/8/12

Revised: 1/11/16, 12/14/20

Purpose:

To comply with Standard Accounting Procedures, SAP-10, set forth by the Colorado Community College System Office, related to fundraising.

Applicability:

All college employees

Definitions:

Fundraiser: Any event that raises money for any group related to the college for which a college employee is responsible.

References:

[Colorado State Fiscal Rules Chapter 6, Cash](#)

[Colorado Community College System Accounting Procedures 10 \(SAP-10\), Internal Controls Over Cash Receipts](#)

[PCC Operating Protocol-Procedure 410, Cash Handling](#)

Attachments:

None

Operating Protocol:

Although money received through fundraisers is not considered college funding, employees involved in fundraising activities and the handling of these monies act as stewards. Fundraising monies in custody of college employees must be processed with the same controls as college funding and must be accounted for in accordance with State Fiscal Rules, Colorado Community College System Accounting Procedures, and PCC Operating Protocol.

Procedure:

Fundraising activities held by a college department or club must be overseen and initiated by a college employee, who will be designated as the fundraising coordinator, and have approval from Conference

Services, Student Life, and the College Controller a minimum of two weeks prior to commencing fundraising activities.

The PCC Fundraising Approval Request Form must be completed and submitted through Ultimus by a Pueblo Community College employee. Once approved by Conference Services and Student Life, the College Controller will review and approve or deny each request submitted.

The Business Office, in conjunction with the Cashier's Office, will monitor the deposits related to the fundraising activity. The following cash handling guidelines must be followed:

- All receipts are to be deposited with the Cashier's Office within three (3) business days. Cash on hand will not be held and used for expenses.
- Funds will be identified to the Cashier's Office as receipts related to fundraising activities.
- The receipts will be maintained under the appropriate controls as denoted in PCC Operating Protocol - Procedure 410 and System Accounting Procedure 10.
- All expenses or transfers of these funds must be in accordance with State Board and System policies, State and Federal laws and regulations, as well as the specific purpose for which the monies were raised.
- Changes in Fundraising Coordinators will be immediately reported to Director of Student Life and Leadership, the Controller, and Chief Business Officer.

All employees are required to report any instances of fiscal misconduct to an immediate supervisor, the college controller, or the Chief Business Officer. In any situation where an employee is uncomfortable with this reporting structure, employees may report incidents to the CCCS Internal Audit department, Human Resources, or an anonymous call may be placed to the Hotline.