

Business Office Fiscal Procedures for ASCC Clubs



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ASCC Fiscal Oversight and Internal Controls

(Business Office Role and Responsibilities)

Purpose

This section outlines the fiscal oversight responsibilities related to ASCC funds. The purpose is to ensure student funds are managed with appropriate internal controls, documentation, transparency, and accountability in alignment with FCMAT best practices and applicable Board Policy/Administrative Procedure.

The Business Office's role is limited to **fiscal compliance and internal controls**. It does not direct ASCC programming, governance decisions, or student leadership operations.

The Business Office's Role in ASCC Fiscal Oversight

The Business Office provides fiscal oversight and support to help ensure ASCC funds are safeguarded and processed in accordance with established financial procedures.

In this role, the Business Office will:

- Serve as a fiscal resource and respond to questions related to ASCC financial procedures, documentation requirements, and internal controls.
- Develop, maintain, and update the fiscal sections of the ASCC handbook/manual, including required documentation standards and internal control expectations.
- Provide fiscal training upon request (at least annually, as requested) for employees and student leaders with fiscal responsibilities.
- Conduct periodic fiscal check-ins to review documentation, required approvals, and adherence to established procedures.
- Review ASCC financial activity and reports at least quarterly and document the review.
- Review reconciliations and supporting documentation regularly (preferably monthly) and document the review.
- Coordinate responses to audit findings and support corrective action planning.
- Establish and maintain accounting procedures and internal controls for recording, approving, and safeguarding ASCC financial transactions.

What the Business Office Does Not Do

To maintain appropriate separation of responsibilities, the Business Office does not:

- Direct ASCC programming, events, fundraising strategy, or organizational decisions.
- Override ASCC governance or student/advisor decision-making when fiscal requirements are met.
- Approve or deny activities based on program preference; review is limited to fiscal compliance and documentation.
- Serve in the role of ASCC advisor or student representative.

Employee Accountability for ASCC Fiscal Stewardship (All Roles)

Any employee—classified or certificated—who supports ASCC fiscal activity (including advising, documentation review, deposits, disbursements, recordkeeping, and internal control steps) shares responsibility for safeguarding student funds and ensuring transactions are processed with appropriate approvals and complete documentation.

Fiscal Responsibilities

Employees supporting ASCC fiscal activity are expected to:

- Follow established fiscal procedures and internal controls for deposits, purchases, reimbursements, and payments.
 - Ensure transactions are supported by complete and required documentation (e.g., approved request forms, authorizing minutes when required, invoices/receipts, and applicable contracts).
 - Maintain accurate records and timely processing to support transparency and audit readiness.
 - Elevate concerns or exceptions (missing documentation, unusual transactions, or control gaps) through appropriate review and approval channels.
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Corrective Actions for Fiscal Noncompliance

When required procedures or documentation are not followed, corrective actions are focused on protecting student funds and restoring compliance. These may include:

- Returning or delaying fiscal requests until required approvals and documentation are complete.
 - Requiring additional documentation or clarification before processing a transaction.
 - Temporarily restricting or freezing ASCC fund activity when required procedures are not being followed.
 - Audit follow-up and corrective action planning when issues are identified through internal review or audit processes.
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Disciplinary Action

This handbook section outlines fiscal responsibilities and documentation standards—not employee discipline. Any employee disciplinary action, if applicable, would occur only in accordance with Board Policy/Administrative Procedures and applicable personnel processes and is outside the scope of this ASCC fiscal operations handbook section.

Club Account Number Structure

ASCC club accounts use a standard account structure so transactions are coded consistently and can be tracked by club. All ASCC club accounts share the same **Fund**, **Subfund**, and **Responsibility (Resp)** codes.

The **Activity Code** identifies the specific club. The **Class** code remains the same because club funds are maintained in a **Student Trust (liability) account**, meaning the College holds these funds on the club’s behalf and processes transactions in accordance with ASCC authorizations and fiscal control requirements.

See the account structure reference below.

Columbia College ASCC Club Account Structure

Fund	Sub	Resp	Activity Code	CLASS
81	0000	4960	CLUB ACTIVITY ACCOUNTS	LIABILITY
			696285 - AS-A/P-Auto Tech	29599 - Stdnt Trust Accts
			696292 - AS-AP-CEO Club	
			696293 - AS-Christian Club	
			696294 - AS-Synergy Club	
			696296 - AS-Forestry & Natural Resource	
			696297 - AS-Gender Sexuality Alliance (GSA)	
			696299 - AS-Bible Study Club	
			696412 - AS-Dungeons & Dragons Club	
			696413 - AS-Anime Club	
			696418 - AS-CC E Sports Club	
			696425 - AS-Dance Club	
			696426 - AS-TCMC Too Cool Music Club	
			696427 - AS-Happy A-A/PI Club	
			696431 - AS-Mad Scientist Collective	
			696439 - AS-RAP Club	
			696440 - AS-Chess Club	
			696441 - AS-Creative Writing Club	
			696442 - AS-Environmental Club	
			696443 - AS-Drama Club	
			696444 - AS-Fire Ecology Club	
			696445 - AS-Newspaper Club	
			696446 - AS-Weight Training Club	
			696447 - AS-Cinema Critics Club	
			696448- AS- Columbia College Civics Club	
			696449- AS-Comics & Cartooning Club	
			696450- AS-Kraken Esports Club	
			696451- AS-IMPACT Club	
			696454- AS- Infanity and Beyond Club	
			696455- AS- Dual Enrolled Students Club	
			696456- AS- Scrub Hub Nursing & Healthcare Club	
			696457- AS- Sports Club	
			696458- AS- Turning Point USA Club	
			696459- NEW ACTIVITY	
			696460- NEW ACTIVITY	
			696461- NEW ACTIVITY	
			696462- NEW ACTIVITY	

Club Account Creation Process

(ASCC Fiscal Set-Up and Internal Control Requirements)

Once a new club is officially chartered by ASCC, the following fiscal steps are required to establish the club account for financial activity.

1. Charter Approval and Documentation

The club must be formally chartered through ASCC action and documented in approved ASCC Student Senate meeting minutes.

2. Notification to Initiate Fiscal Account Setup

Following charter approval, the ASCC President/Designee (or designated ASCC representative) shall submit written notification to Business Services requesting account setup. The request must include:

- Club name
- Date of charter approval
- Reference to approved meeting minutes

Business Services will not establish a club account without documented ASCC approval.

3. Account Setup by Business Services

Upon verification of required documentation, Business Services will:

- Create the club activity code/account within the financial system
- Provide confirmation of the assigned account number
- Document the account creation for internal tracking purposes

4. Seed Money (Initial Funding) – Email Documentation Process

All newly chartered clubs are eligible to receive up to **\$200 in seed money** from the ASCC Club Development Fund.

To initiate **both** (1) club account setup and (2) seed money posting, the designated ASCC club chartering/fiscal contact submits an email request to Business Services. The email must include attachments documenting:

- **Club charter approval** (approved ASCC Student Senate minutes approving the club charter), and
- **Seed money authorization** (minutes or other ASCC-approved documentation confirming the seed money amount, not to exceed \$200).

Upon receipt of the email and required attachments, Business Services will create the club activity code/account, post the approved seed money to the new club account, and retain the email and attachments as supporting documentation for internal control and audit purposes.

NOTE: Rechartered (existing) clubs will not receive a new account number. Business Services will confirm the previously assigned account number for continued use.

This process ensures that all ASCC clubs engaging in financial activity have a properly established and controlled account prior to conducting transactions.

Closing Club Accounts

(ASCC Fiscal Closure and Fund Transfer Requirements)

Club accounts may only be closed following formal ASCC action and proper documentation. The Business Office's role is to verify required approvals and process the fiscal closure and transfer of funds in accordance with internal control standards.

Required Documentation for Club Account Closure

To process a club account closure and any transfer of remaining funds, the Business Office requires:

1. **ASCC Student Senate meeting minutes** documenting:
 - Approval to dissolve/close the club
 - Approved disposition of remaining funds

2. A **Club Account Closure Memorandum**, signed by the following:
 - ASCC Administrative Designee of Club Affairs (ICC Chair)
 - ASCC President/Designee
 - ASCC Advisor
 - Dean of Student Services/Designee

The memorandum must clearly state:

- The club name
- The account number
- The amount remaining (if applicable)
- The ASCC account to which funds will be transferred

Processing by Business Services

Upon receipt and verification of complete documentation, Business Services will:

- Process the approved transfer of funds
- Close the club account in the financial system
- Document the closure for audit and internal control purposes

No club account will be closed or funds transferred without complete and approved documentation.

Cash Advances & Cash Boxes (Etrieve DPR Form)

A. Cash Advance

Purpose

Cash advances are used for **small, pre-approved event-related purchases** (e.g., tickets, student meals/food, or store-bought event supplies). Cash advances **may not** be used to pay vendors in cash. Vendor payments must be processed through established Business Office payment procedures.

Forms Used

- Etrieve Student Organizations Direct Payment Request (DPR) (*select "Cash Advance"*)
 - **Cash Advance Pick-Up/Return Receipt** (*check-out/check-in acknowledgment form*)
 - Any additional Business Office required form(s), if applicable
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Step 1 — Submit the Request

Submit the DPR 3–4 weeks prior to the event/activity to allow time for review and processing. Include the ASCC account number and attach required backup documentation:

- ASCC Student Senate/Club minutes showing approval (when applicable)
- Budget breakdown, including **the name of the individual who will receive and clear the cash advance**
- Event itinerary/program/flyer (if applicable)

Key Requirements

- Cash advances may not exceed **\$500**.
 - Cash advances may not be used for **travel**.
 - Requests missing required documentation will be **returned or held** until complete.
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Step 2 — Pick Up the Cash (After Approval)

- Cash advances are released **only to the individual listed on the DPR**.
 - At pick-up, the individual must complete and sign the **Cash Advance Pick-Up/Return Receipt**, which documents:
 - Date/time of release
 - Amount issued
 - Individual receiving the funds (printed name/signature)
 - Staff releasing the funds (printed name/signature)
 - **Only one cash advance may be outstanding at a time** for the same individual.
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Step 3 — Clear the Cash Advance (After the Event)

Within **two business days** after the event/activity, the individual must return to the Business Office:

- Original, itemized receipts, and
- Any unused cash

At return, the Business Office will document clearance on the **Cash Advance Pick-Up/Return Receipt**, including confirmation of:

- Receipts received (yes/no)
- Cash returned (amount)
- Date/time returned
- Signatures of the individual returning funds and the staff receiving them

Failure to clear a cash advance on time may result in **suspension of future cash advance privileges** until the advance is fully cleared.

B. Cash Box (Change Fund)

Purpose

A cash box is issued to provide **change** for approved ASCC fundraising, sales, or event-related cash collections.

Forms Used

- Retrieve Student Organizations Direct Payment Request (DPR) (*select "Cash Box"*)
 - **Cash Box Custody Log (Pick-Up/Return Receipt)** (*check-out/check-in form documenting custody and denominations*)
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Step 1 — Submit the Request (Before the Event)

Submit the DPR 3–4 weeks prior to the event to allow time for review and processing. Include:

- ASCC club/organization name
 - Type of activity/event
 - ASCC account number
 - Name and contact number of the individual who will **pick up and return** the cash box
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Step 2 — Pick Up the Cash Box (After Approval)

- The cash box will be released **only to the individual listed on the DPR**.
- At pick-up, the individual must complete and sign the **Cash Box Custody Log (Pick-Up/Return Receipt)** acknowledging responsibility for the cash box.
- The Cash Box Custody Log will document:
 - Date/time of release
 - Total amount issued
 - **Denominations issued** (e.g., bills/coins by type)

- Individual receiving the cash box (printed name/signature)
 - Staff releasing the cash box (printed name/signature)
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Step 3 — Return the Cash Box and Funds (After the Event)

- After the event concludes and funds are counted, return the cash box and all collected funds to the Business Office **as soon as possible**.
- The return must be documented on the **Cash Box Custody Log**, including:
 - Date/time returned
 - Cash box returned (yes/no)
 - Total funds remitted to the Business Office
 - Any variance explanation if applicable
 - Signatures of the individual returning funds and the staff receiving them

If an event ends outside regular business hours, ASCC must coordinate approved drop-off arrangements in advance.

Security Reminder

Cash boxes must be kept secure at all times. The individual who signs for the cash box is responsible for safeguarding the cash box and funds until returned and documented as received by the Business Office.

Cash Receipt Management & Procedures

Cash Receipt Management & Procedures

The following procedures apply to all ASCC cash receipts and deposits:

1. **Deposit documentation required**

Business Services will not accept a deposit unless it is accompanied by a completed and signed Associated Students Deposit Form.

2. **Receipt at drop-off (if requested)**

If requested, Business Services will issue a written receipt acknowledging the amount listed on the Associated Students Deposit Form as a pending amount until the deposit is counted and verified.

3. **Dual verification**

After the deposit is received, it will be counted and verified by two Business Services staff members.

4. **System receipting**

Once verified, Business Services will create the official cash receipt in Colleague.

5. **Confirmation provided to ASCC**

A copy of the Colleague cash receipt will be provided to ASCC (via inter-district mail or other approved delivery method).

6. **Timely bank deposit**

Deposits will be deposited to the bank within 48–72 **hours** of receipt by Business Services (excluding weekends/holidays as applicable).

Student Trips

(Fiscal Documentation Requirements for ASCC-Sponsored Travel)

ASCC travel must be planned and approved in advance. The items below describe the required travel documentation that must be completed and retained by the ASCC Office prior to travel. Business Services uses this documentation to support fiscal processing and ensure required approvals are on file.

Required Timeline (Prior to Travel)

All travel requests and supporting documentation must be submitted **3–4 weeks prior to the trip** to allow time for review, approvals, and fiscal processing.

Required Forms and Documentation (Prior to Travel)

1. **Etrieve: Student Organizations Travel Request (Required)**

Must be submitted and approved prior to any trip.

2. **District Travel Authorization (Etrieve) – Employee Travel**

If travel is out of District, each employee attending the trip must submit the required District travel request/authorization form.

3. **Driver Requirements (If Driving)**

Any employee driving as part of the trip must meet District driver requirements, including:

- Enrollment in the Employee Pull Notice Program (required for all drivers)
- Authorization to Use Privately Owned Vehicle (updated annually if using a personal vehicle)

Additional Coordination (Non-Fiscal)

The traveling organization is responsible for coordinating any required arrangements with the Facilities and Events Office prior to the trip (e.g., transportation logistics, scheduling, or facility needs).

Important

Completing and submitting required travel documentation in a timely manner is the responsibility of ASCC/Clubs. Fiscal requests that depend on travel approvals may be returned or delayed if documentation is missing or incomplete.

Events Management Policies and Procedures

(ASCC Travel and Event-Related Fiscal Documentation Requirements)

The Student Organizations Travel Request is required for all ASCC club trips outside of the District. The request must be submitted 3–4 weeks prior to the trip and fully approved before any travel arrangements are made. Incomplete requests (including missing signatures or required attachments) will be returned or held until complete.

Processing Timeline: Allow 3–4 weeks for review, required approvals, and payment processing. Each Travel Request must cover all expenses related to one trip.

Form link: <https://etcentral.yosemite.edu/#/form/129>

Required Documentation

Attach the following to the Travel Request, as applicable:

- ASCC Student Senate/Club minutes approving the trip
 - Budget breakdown
 - Invoices/confirmations/registration documentation (as applicable)
 - Conference attendee list (students + advisor), if applicable
 - Itemized receipts for reimbursements (if applicable)
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Key Procedures and Approvals

- Submit early enough to obtain all required approvals; incomplete requests will be returned or delayed until complete.
- Original fiscal documentation is retained by Business Services in accordance with record retention requirements.
- Coordinate travel logistics/transportation with the Facilities & Events Office, as needed (non-fiscal coordination).
- Required approvals must be obtained prior to processing, consistent with the Travel Request workflow (e.g., Unit Manager, ASCC President/Designee, ASCC Advisor, and Dean of Student Services/Designee, as applicable).
- Prepayments may be processed for allowable expenses such as lodging, airfare, conference fees, and transportation when supported by required documentation (including confirmation numbers when applicable).
- Within **five business days** after the trip, the advisor must submit final invoices and original detailed receipts for reconciliation and reimbursement processing, if applicable.
- If trip costs exceed what was approved in the minutes/budget, additional approval documentation (e.g., updated minutes) is required prior to final reimbursement.
- **Travel cash advances are not permitted** unless explicitly authorized through established procedures and supported by required documentation (if applicable).