

CULTUS LAKE COMMUNITY SCHOOL
PARENT ADVISORY COUNCIL (PAC)
MEETING

March 12, 2024/ 6:00 PM

CULTUS LAKE COMMUNITY SCHOOL LIBRARY

Present: Lisa, Chrysta, Tia, Jen, Leslie, Marisa (zoom)

Absent: Sher, Kate, Ryan, Carrie

1. Welcome/Call to Order at 6:00 PM
2. House Keeping/Introductions
3. Approval of Agenda
4. Approval of previous minutes dated February 13, 2024
5. New Business
 - a. Principals Report – See Attachment
 - \$3700 was raised by the Readathon - Money goes toward new Library books
 - We will have a new school name by end of April – survey going out to parents soon
 - b. CLCSA Update
 - Taking over Spring Fling Event
 - c. Treasurer Report – See Attachment
 - i. Gaming Audit
 - Needs to be invoiced to the district to create a paper trail
 - Funding of extracurricular activities for the good of all students
 - ii. Balancing Budget by removal of some expenses
 - Enrichment funds - \$400 crossed off
 - d. Committee Updates
 - i. Hot Lunch
 - Planned to the end of the year
 - Subway has 3 strikes of missing items, won't be using them
 - ii. Fundraising
 - Purdy's and West Coast Seeds open

- iii. Enrichment Spend Budget - Has been reallocated
- iv. Yearbook
 - Grade 5 students will submit their nicknames and favorite memories
 - Sales are open now
 - June 1st or 2nd week to have yearbook submitted
 - Approx. June 17-21 to have them delivered to school
 - Throwback to Sports Day & other end-of-the-year events
- e. Open Discussion Points
 - I. Grade 5 Sweaters – PAC will cover lower income students
 - II. Yearbooks – PAC will cover cost for lower income students
 - III. Spring Fling I'd now on Sign-up Genius – needs volunteers

Meeting adjourned at 6:37 PM

**Cultus Lake Community School Parent Advisory Council
Treasurer's Report July 1, 2023 - June 30, 2024**

	General	Gaming	Breakfast
Bank Balance - July 1, 2023	\$16,922.25	\$64.14	\$220.27
Revenue			
Coupon Book	\$757.50		
Mabel's Labels	\$70.18		
Popcorn/Treat Days	\$151.63		
Halloween Event	\$227.49		
Natasha's Pies			
Neufeld Farms	\$399.20		
Pointsettas			
Spirit Wear T-Shirts	\$42.68		
Windward Lavendar			
Christmas Concert Raffle	-\$6.00	\$482.60	
River Valley Soap	\$84.00		
Government Grant	\$100.00	\$3,920.00	
Silent Auction and Dinner with 50/50	\$2,309.12		
Spring Fling w/ Raffle Draw			
Spring Plant Sale			
Donations	\$95.00		
West Coast Seeds			
Yearbook			
Interest Income			\$0.76
Purdy's Chocolates	\$504.33		
Hot Lunch	\$3,403.00		
Flip Give	\$219.16		
Expenses			
Kinderfair Food			
Welcome Events (Kindergarten and BBQ)	\$555.76		
Terry Fox Run			
Readathon			
Teacher/Admin/PAC Gifts			
Munch A Lunch			
Emergency Supplies - Water			
Classroom Supplies (Teacher Fund)	\$1,019.25		
Sports Day			
Office Supplies (Cheque Order)	\$120.57		
Christmas Concert			
Trophies/Medals			
Beach Day			
School Hikes			
A/V System Replacement			
Field Trips	\$298.00	\$3,925.00	
Breakfast Program			
Grade 5 Lunch			
PAC Kitchen	\$88.00		
Meeting Childcare			
Pancake Breakfast	\$73.49		
Cross Country/Sports Day			
Net Increase/(Decrease) in Funds	\$6,202.22	\$477.60	\$0.76
Bank Balance - March 11, 2024	\$23,124.47	\$541.74	\$221.03

Budget 2023/24

INCOME	Budgeted	Actual	Variance	Comments
Gaming Grant and SD33 Grant	\$ 3,680.00	\$4,020.00	\$340.00	Includes 100.00 from School District
Donations	\$ 500.00	\$95.00	(\$405.00)	
Hot Lunch/Concession	\$ 2,500.00	\$1,072.79	(\$1,427.21)	Balance as of term 1
Treat Days	\$ 1,000.00	\$151.63	(\$848.37)	80 popcorn orders total including cash sales
Halloween Concession	\$ 300.00	\$388.25	\$88.25	Numbers of items sold in budget spreadsheet
Coffee Sample and Sell Event	\$ 200.00		(\$200.00)	
Neufelds	\$ 400.00	\$399.20	(\$0.80)	
Coupon Books	\$ 200.00	\$757.50	\$557.50	
Purdy's Holiday (Christmas and Easter)	\$ 650.00	\$949.33	\$299.33	
Christmas Raffle	\$ 600.00	\$476.60	(\$123.40)	Baskets cost \$6.00
River Valley Soap		\$84.00		
Pub Night	\$ 2,500.00		(\$2,500.00)	
Westcoast Seeds	\$ 400.00	\$131.59	(\$268.41)	
Spring Fair	\$ 1,000.00		(\$1,000.00)	
Spring Plant Sale	\$ 200.00		(\$200.00)	
Mabel's Labels	\$ 200.00	\$70.18	(\$129.82)	Rotate with Colibri/Reopen in April-June
Flip Give	\$ 200.00	\$219.16	\$19.16	Advertise More
	\$ 14,530.00	\$8,815.23	(\$5,714.77)	

EXPENSE	Budgeted	Actual	Variance	Comments
Welcome BBQ	\$ 600.00	555.76	\$ 44.24	Refreshments & supplies (288 meals served 2023)
Kitchen/Hot Lunch	\$ 300.00	\$88.00	\$ 212.00	Kitchen utensils, toaster, munch a lunch fees
Operating Costs	\$ 300.00	\$120.57	\$ 179.43	Supplies, Cheques, Small Purchases, Square Reader
Pancake Breakfast	\$ 400.00	\$73.49	\$ 326.51	See note in treasurer's report - Donations covered
Classroom Fund	\$ 2,200.00	\$73.17	\$ 2,126.83	\$200 per division, gym
Ice Skating	\$ 2,000.00	\$298.00	\$ 2,000.00	
Arts- Local Play	\$ 2,500.00	\$1,980.00	\$ 520.00	School wide
Field Trips (School-wide)	\$ 3,500.00	\$1,630.00	\$ 1,870.00	Buses/Attendance Costs
Sports Day	\$ 300.00		\$ 300.00	supplies, juice, fruit
Transition Fund-	\$ 400.00		\$400.00	
Beach Day	\$ 400.00		\$ 400.00	Lifeguards - Move food to hot lunch
Cultus Spirit Wear	\$ -	-\$ 42.68	\$ -	Profit from donated shirts of 42.68
Yearbook	\$ -		\$ -	Prepayment from now on
Concert Costumes/Headsets	\$ 300.00	\$0.00	\$ 300.00	
Halloween Event	\$ 200.00	\$160.76	\$ 39.24	Pumpkins and supplies
Staff Appreciation	\$ 200.00		\$ 200.00	Lunch/Coffee/Treats in breakroom 3 times per year
Childcare for Meetings	\$ 250.00		\$ 250.00	Childcare for PAC meetings
Total Expenses	\$ 13,850.00	\$4,937.07	\$9,168.25	

2023/24 Summary	
Opening Bank Balance	\$ 17,206.66
Income	\$ 14,530.00
Expense	\$ 13,850.00
Carry Forward	\$ 17,886.66

One School One Book 2024/2025 \$1200
 Alreday Bought book just need to pay back school

Introduction

Many PACs engage in fundraising activities throughout the year to enhance the extracurricular opportunities of students attending the school. One form of fundraising is conducting a ticket raffle, such as 50/50 percentage draws, and draws where prizes such as movie tickets, holiday gift baskets, Canuck tickets and other are awarded. Typically, prize winners are determined through the drawing of ticket stubs placed in a draw container.

The Compliance Division of Gaming Policy and Enforcement Branch (GPEB) has put together this information bulletin to provide PACs with a quick checklist of the key controls that must be adhered to when conducting a ticket raffle.

What is Considered a Gaming Event?



When thinking of fundraising, PACs often engage in contests or ticket raffles. Although both words are used by parents in describing an event where a prize is given away, there is a big difference. A gaming event licence is not required for a contest. Reason being, a contest is based on skill or predefined criteria (i.e., best Halloween costume) and the winner is determined, for example by someone or by votes.

A ticket raffle is a form of gambling because participants must pay something (**consideration**) for a **chance** (outcome is not pre-determined or determined solely by skill) to win a **prize** (includes awarding money or anything of value). As a result, a gaming event licence is required. Gaming events conducted in BC must be licensed by GPEB. To conduct a gaming event in BC without a licence is unlawful.

Requirements and Best Practices for Ticket Raffles

All applicants are strongly encouraged to review the [Licensed Charitable Gaming Rules](#) in their entirety to ensure they understand all eligibility and application criteria.

Gaming Event Licence

- A separate licence is required for each type of gaming event conducted.
- A licence is not assignable or transferable.
- Draws may only be held at the locations, and on the dates and times specified on the gaming event licence.
- The gaming event must be held in public places and may not be held at a private residence.
- An amended licence must be obtained for any changes made to a draw (e.g., location, dates and times, changes to ticket pricing etc.). To amend a licence, ensure to submit a written request to gaming.licensing@gov.bc.ca
- Copies of the approved gaming event licence, amendments and house rules should be posted or available at all locations where tickets are sold or where a gaming event takes place.

Advertising

To ensure gambling is represented in a responsible manner all licensees must comply with the [Advertising and Marketing Standards for Gambling in BC](#) and the [Responsible Gambling Standards for the BC Gambling Industry](#). This includes ensuring promotional materials:



- Do not use minors to promote gambling, except as permitted.
- Are not directed primarily to minors.
- Factually report the chances or odds of winning.
- Include the gaming event licence number (e.g., BC Gaming Event Licence #123456).

Discounted Tickets (e.g., 1 for \$2, 3 for \$5, 10 for \$10)

- Tickets must be a different colour or have a separate series of sequential numbers for each price category.
- Tickets cannot be split and sold separately.

Restrictions for Minors at the Event

- Purchasers must be 19 years of age or older for gaming events authorized by a Class A or Class D gaming event licence.

If an organization has a Class B gaming event licence:

- Minors may buy raffle tickets if the minor is 13 years of age or older or is accompanied by an adult who is the minor's parent or guardian and consents to the sale.
- Minors may sell raffle tickets if they are not more than \$5 per ticket, and if the minor does so only as a volunteer.
- Minors must not participate in any events where a licensee plans to award non-restricted firearms, liquor and/or cannabis gift cards as a prize.
- If a winning ticket bears a minor's name, the prize will be lawfully delivered to the minor's parent, legal guardian, or trustee.

Selling Raffle Tickets

- Raffle tickets may not be advertised or sold until a gaming event licence has been issued and may only be advertised or sold during the approved licence period.
- Raffle tickets may only be distributed to persons who purchase a ticket for a raffle, or to those who are selling raffle tickets on behalf of the licensee.
- Raffle tickets must be sold for the price indicated on the ticket and adhere to the pricing and quantities available for sale as approved on the gaming event licence.
- Tickets must be paid for using point of sale, EFT, cash, certified cheque, or money order. Ticket stubs or counterfoils cannot be included in any draw until the payment clears.



Drawing Winners and Awarding Prizes

- Draws must be open to all ticket holders without additional charge.
- Prizes must be awarded as advertised and approved on the gaming event licence.
- The total number of prizes advertised and awarded must be the same as the total number of winning tickets drawn.
- Board members and those listed as responsible for the conduct and management (officers responsible) of an event are not permitted to purchase tickets for that raffle.
- Prizes offered must not include any of the following ineligible prizes: Liquor or alcohol of any kind (wine, beer, spirits, etc.), live animals cannabis products or paraphernalia, or prohibited or restricted firearms as defined in the Firearms Act (Canada).
- Reconciliations must be conducted to ensure that each sold ticket is included in the draw.
- The licensee must also announce the sequence of drawing to award prizes before the draw starts.

Person Responsible for Selecting Winning Counterfoils

- Must be 19 years of age or older.
- Cannot own a ticket or own a share of a ticket in the draw.
- Must not wear jewelry or clothing on the arm reaching into the container (arm must be bare from the elbow to the hand).
- Must not be able to see the printed information on tickets in the container.
- Must select the tickets in a way the witnesses are satisfied that the person is not influencing the outcome of the draw.
- Must select only one counterfoil at a time. Counterfoils must be mixed, at a minimum, after 10 counterfoils have been drawn.

Counterfoil

Goes into the draw barrel.

Ticket

Goes to the ticket purchaser.

Recording Prize Winners

At the time of the draw, a list of winners must be completed, signed and witnessed by at least two volunteers; one of whom is a board member of the organization, or a person authorized by the board.

The list of winners must contain the following:

- Date and time of the draw.
- Record of each ticket stub or counterfoil drawn.
- Ticket serial number.
- Name, email/ mailing address and telephone number of the prize winner.
- Winners must provide a signature before claiming prizes valued \$100 or more.
- List of winners is to be retained as part of the organization's gaming records for the required 5 years.

Online Resources



Information about gaming event classes, types, and the Licensed Charitable Gaming Rules are available here: [Licensed Charitable Gaming](#).

Additional information, news and updates can be found on the Gaming Policy and Enforcement Branch website at: [Gambling and fundraising - Province of British Columbia \(gov.bc.ca\)](#).



The Compliance Division of Gaming Policy and Enforcement Branch (GPEB) has put together this information bulletin to help PACs enhance their control environment and compliance with applicable gaming legislation.

PACs are accountable to its members, which consists of parents or guardians of students attending the school. PACs are often at higher risk of theft or fraud because of a lack of segregation of duties, high board turnover, and smaller boards. Further, throughout the school year, many PACs handle cash received from licensed gaming events. Having effective internal controls helps to reduce the risk of funds being misappropriated and ensures that accounting information and financial reporting is accurate.

How GPEB selects PACs for Audits

The Compliance Division conducts audits to ensure that funds received as a grant or raised by licensed gaming are used for eligible purposes, and licensed gaming events are conducted in accordance with all applicable legislation, regulations, policies, and directives under the authority of the Gaming Control Act and Regulation, and conditions of the grant and licence. When we select a PAC for audit, we consider various factors including:

- The amount and use of money raised from gaming grants or gaming events.
- The results of past audits including if/when a PAC was last audited.
- Issues arising during the licence application or reporting processes.
- Complaints from the public.



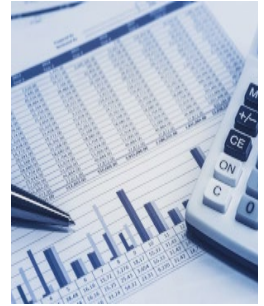
Requirements and Best Practices for PACs

Security of Assets

- Keep funds and records locked up and limit access to individuals on a need-to-have basis.
- If records need to be taken off-site, use a sign-in/out sheet to track custody.

Segregation of Duties

- Involve multiple individuals to prevent a single individual from misappropriating funds and assets and to check against errors.
- Processes that are commonly broken up and assigned to different individuals include:
 - Physical handling of assets including cash, cheques, prizes, and mail.
 - Expense requests and approvals.
 - Disbursements including cheque signing and electronic fund transfers.
 - Recordkeeping and management review.
- Other best practices for segregating duties include:
 - Have critical mail (e.g., bank statements, cancelled cheques) sent to the organization's president or equivalent for review prior to passing on to the treasurer.
 - Review disbursements to see if the payee is also the expense approver or cheque signer. Ideally, payees should not be approving their own expenses or issuing disbursements to themselves to mitigate the risk of theft.



Board Review and Oversight

- Present financial reports to the board on a regular basis and invite board members to ask questions. Address questions and concerns raised by the board in a timely manner.
- Have board members review financial reports (e.g., bank statements and reconciliations) and supporting documentation (e.g., invoices for cheque disbursements) and document their review by initialing the documents.

Human Resource Practices

- Perform background checks (e.g., criminal record checks, reference checks, etc.) on new board/executive committee members.
- Develop a conflict-of-interest policy and have key individuals declare any actual or potential conflicts.
- Develop a code of ethics policy and have key individuals acknowledge its contents by signing off on an ethics declaration.
- Notify Community Gaming Grants and/GPEB Licensing immediately of any changes to personnel with authority to obtain information on the organization's file with the Branch.

Gaming Accounts

- Have a separate account (Gaming Account) with your financial institution that is only used for funds relating to gaming grants, licensed gaming, or gaming fund donations from service clubs.
 - The Gaming Account and cheques issued from the Gaming Account should use the name “Gaming Account – YOUR ORGANIZATION”.
- Cheques issued from the Gaming Account:
 - Must be signed by two unrelated individuals, one of whom must be an officer of the organization.
 - Must not be pre-signed.
- Electronic fund transfers or automated debits from the Gaming Account:
 - Must be authorized by two unrelated board members.
 - Must have an authorization document list permitted expenses and maximum transfer limits. This authorization document must be retained with Gaming Account records.
- Ensure the financial institution is aware of all approved signing authorities.
- Cash disbursements from the Gaming Account are not permitted.
- Cash and cheque deposits should be tracked in a deposit book.

Recordkeeping for Gaming Accounts

- Ensure that the purpose and amount of each Gaming Account transaction can be explained and is supported by documentation.
 - Retain disbursement records including cancelled cheques, bank statements, bank transaction receipts, and invoices.
 - Retain sales receipts for a period of five years from the end of the fiscal year in which the revenue was disbursed.
- Retain documentation if an error is made:
 - Spoiled cheques should be marked “VOID” and retained in the cheque book.
 - Errors on deposit slips should be marked as “CANCELLED” and retained in the deposit book.
- Records can be stored physically or digitally; appropriate safeguards should be in place to ensure that they are kept confidential, readily available and secure from tampering.

Scholarships and Bursaries

- The 2022/23 grant year was the final year to use PAC grant funds for scholarships/bursaries. Going forward, scholarships/bursaries are now included as a prohibited use of funds.

Online Resources

Information about gaming event classes, types, and the Licensed Charitable Gaming Rules are available here: [Licensed Charitable Gaming](#).

Community Gaming Grant PAC guidelines, conditions and important information about eligibility, application requirements, and recipient responsibilities are available here: [CGG PAC Resources](#).

Additional information, news and updates can be found on the Gaming Policy and Enforcement Branch website at: [Gambling and fundraising - Province of British Columbia \(gov.bc.ca\)](#)





March 11, 2024

ORG #: 105404

Cultus Lake Community School P.A.C.

Dear Jennifer:

Thank you for submitting the completed PAC Gaming Control Self-Assessment Questionnaire.

The questionnaire was designed to provide us with an overview of your PAC's governance, internal controls, financial management, reporting, and compliance practices. Your responses helped us better understand your processes to identify areas where we can offer support and guidance, without conducting a formal audit.

Based on our review of your completed questionnaire, we have identified the following areas of non-compliance:

1. There is a lack of adequate segregation of duties as various incompatible functions were performed by the same individual, specifically: writing and signing cheques; securing, recording, and depositing cash; handling cash receipts and preparing bank reconciliations.

Recommendation: The organization should ensure it implements effective internal controls that safeguard the organization's assets and provide for appropriate segregation of duties. Signing authorities should not exercise approval in circumstances where potential conflicts of interest exist or could be seen to exist.

2. The organization's response to the Self-Assessment Questionnaire, question #15, states the PAC may provide the school/district with funds in advance of an eligible purchase for deposits or pre-payment for a school district managed project.

Recommendation: PACs are permitted to transfer gaming funds to a school or school district for reimbursements only for purchases made on behalf of, and at the request of, the PAC. The reimbursement shall be for items purchased within the same fiscal year.

To assist with enhancing your organization's control environment and compliance with applicable gaming legislation, we have enclosed the following two information bulletins:

- **PAC Internal Control Information Bulletin** – The bulletin addresses the importance of having effective internal controls which help to reduce the risk of funds being misappropriated and ensures that accounting information and financial reporting is accurate.

- **PAC Licensed Gaming Information Bulletin** – The bulletin provides a quick checklist of key controls that must be adhered to when conducting a ticket raffle.

Your organization's returned Self-Assessment Questionnaire contained two questions. We do not require paper records to be scanned into a digital format but we do require the gaming records, whether paper or digital format, to be retained for five years plus the current year. Regarding credit card payments for ticket raffle purchases, Section 10.3 and 12.5 of the *Licensed Charitable Gaming Rules* reference the need for the online processing of credit cards to be *Payment Card Industry (PCI) Security Standards Council* compliant.

We trust that our assessment of your questionnaire and the enclosed information bulletins will support your compliance efforts going forward.

Gaming regulation, procedures, conditions, documents, and application forms are available at www.gov.bc.ca/gambling

Sincerely,

Compliance Division

Gaming Policy and Enforcement Branch

GPEB.Charitable.Audit@gov.bc.ca