

SUMMARY OF THE OPERATIONS OF PARENTS AND CITIZENS' ASSOCIATIONS

The *Education (General Provisions) Act 1989* provides for the formation of a Parents and Citizens' Association to support each state school. The associations operate to promote the interests of, and facilitate the development and further improvement of, the state schools for which they are formed.

Parents and Citizens' Associations work together with schools to:

- foster community interest in educational matters;
- attempt to bring about closer cooperation between parents, other members of the community, school staff and students;
- advise the school's principal on issues and concerns regarding students at the school;
- advise the school's principal on the general operations and management of the school;
- assist in providing resources and services for the benefit of students at the school;
- assist any state preschool associated with the school; and
- perform any other functions, not inconsistent with the Act, as the Minister may from time to time determine.

Each Parents and Citizens' Association has a constitution that has been framed to satisfy the model constitution that was approved by the Director-General of Education on 24 February 1998. The constitution provides the basis for sound operation of the association and will ensure compliance with Queensland legislation and government policy.

Overview of operations

All Parents and Citizens' Associations operate as a forum for parent and community participation in the running of the school. They hold regular meetings that enable parents and community members to raise concerns or advocate for improvements to the school. All perform some form of fundraising activities, and the proceeds are used to enhance the resources or services provided at the school.

Many Parents and Citizens' Associations operate a number of subcommittees, especially those in larger schools. Subcommittees can be formed for any desired

purpose. Subcommittees are often formed for preschool, special needs, tuckshop, swimming club, outside school hours care, learning assistance, bookshop or textbook hire scheme, uniform shop, and fundraising/fete.

Members of the associations undertake a wide range of activities, including working bees for school improvements or maintenance, parent or community forums for seeking comments and input into school decision making, fundraising activities such as fetes, socials, raffles, pie drives, and family photographic portraits and community-oriented activities associated with significant school events such as Anzac Day celebrations. Some Parents and Citizens' Associations support the community through the hire of swimming pools or halls, which assists the association's fundraising endeavours.

Audit procedures for parents and citizens' associations

The Education (General Provisions) Regulation 1989 states that an auditor shall examine the collections, payments, cashbooks, minutes of meetings and such other records of a Parents and Citizens' Association as the auditor considers necessary, and shall verify with financial institutions the financial balances held or owing, so as to be able to certify whether:

- the Parents and Citizens' Association's financial statements are in agreement with the accounts and are in the required form;
- the requirements in respect of the keeping of accounts by the Parents and Citizens' Association have been complied with in all material respects; and
- the statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the preceding year, of the transactions for the financial year, and the financial position at the close of the year.

The accounts of the Parents and Citizens' Association are audited by an auditor appointed by the association. Following audit, the audited financial statements are reviewed by a departmental Senior Internal Auditor who reports to the Director, Audit Operations on any significant issues. The Director, Audit Operations then provides a report to the Departmental Audit Committee and the Executive Management Group.