

Standard Operating Procedures (SOP) on Certification Audit of NUS Student Group's Fund Raising Activities

Purpose

1. This paper seeks to document the detailed SOP surrounding the supply and delivery of audit certification services to NUS Student Groups.

Background

2. Funds and items (Eg: Old newspaper, old clothes etc.) solicited from the general public for fund raising activities require a certified Statement of Accounts to be submitted to the National Council of Social Services (NCSS) or the Commissioner of Police (SPF – Singapore Police Force), whichever applicable.
3. OFS has obtained approval from NUS Audit Committee to use the university's appointed auditor to conduct this certification audit as and when required, at an agreed cost. NUS Student Groups are not allowed to appoint any other auditors for this purpose.

Student Groups' Roles and Responsibilities in the application of the House to House and Street Collections permit

Student Leaders' Responsibilities	Timing
4. Approval from the respective student groups' advisors must be sought before the start date of the public fund raising project. That is before proceeding with any public fund raising activities.	4 weeks before the start of the public fund raising project
5. It is the student groups' fiduciary responsibility to ensure that all necessary permits and licenses are applied before any public fund raising activity takes place.	Apply for necessary permits 3 weeks before the start date of the public fund raising project
6. NUSSU is a member of the National Council of Social Service (NCSS). Hence NUSSU and its 14 constituent clubs should apply for the House to House and Street Collections permit directly from NCSS whenever any public fund raising events are organised and the Third Schedule will be submitted to NCSS. [Appendix A-1]	
7. All other student bodies (Eg: JCRCs) who are not a member of NCSS, the House to House and Street Collections permit is to be applied with the Singapore Police Force (SPF) whenever any public fund raising events are organised and the Fourth Schedule will be submitted to SPF. [Appendix A-2]	

Student Leader’s Responsibilities	Timing
8. The Audit Deadline is the date which the Audited Statement of Accounts has to be submitted to NCSS or SPF.	2 months after the end of the public fund raising project
9. In view of the above, the following documents must be submitted to OFS (through OSA) after the end date of the public fund raising project: a) Approved submission of certification audit documents form. b) Third / Fourth Schedule applied for. c) Statement of Accounts of fund raising event. (IE: List of all income and expenditure) d) All invoices and receipts for fund raising event. e) Any other supporting documents	3 weeks after the end of the public fund raising project
10. The university’s appointed auditor has stated that they will require a minimum 4 weeks to complete the certification audit.	4 weeks after receipt of the documents from OFS.
11. OFS will pass the audited Statement of Accounts to OSA upon receipt from the university’s appointed auditor.	By audit deadline
12. Any late submission of documents will not be processed under the agreed appointment of the university’s appointed auditors for NUS Student Groups.	

Appendices

Please right / double click on paper clip icon to view Appendix

