

Position Statement on Tennessee School Support Organization Financial Accountability Act

The Tennessee PTA Board of Managers supports the independent operation of PTA local units in their decision making for their programs, their services, their fundraising projects, and their budgets. Because of the inclusion of PTA units within the School Support Organization Financial Accountability Act, there are too many examples where PTA local units across Tennessee have become situated as under the control of school system representatives to provide financial support for projects. Control over the budget decision making process and support for independent decision making within a democratic process are basic foundation rights of local PTA units. The School Support Organization Financial Accountability Act undermines these rights and goes against the mission and purpose of the PTA.

The Tennessee PTA Board of Managers affirms the rights and responsibilities found under the Tennessee Code 48-58-101 through 48-66-203, the Tennessee Nonprofit Corporation Act, to be the controlling legislation for Tennessee Congress of Parents and Teachers, Inc., DBA Tennessee PTA, and its local constituents represented by local PTA units. This Act requires election of officers, adoption of a budget, the right to sell or purchase, having an Annual Meeting and more. This Act is in line with the PTA mission and purpose.

The Tennessee PTA Board of Managers calls upon the Tennessee General Assembly to provide relief to local PTA units by deleting the phrase "parent teacher association" from 49-2-603, section 4(A).

Rationale: Tennessee PTA expects certain requirements from its local PTA units. These requirements include approving an annual budget, presenting monthly treasurer reports, requiring two signatures on each issued check, submitting an officer list and an annual audit report, adopting bylaws, and filing the appropriate tax documentation as a 501(c)3. These requirements by the Tennessee PTA for all of its units are sufficient as they are used to determine if a local PTA unit is in good standing.

The adoption of the School Support Organization Financial Accountability Act by the state of Tennessee was applicable to those school support organizations that were not associated with Tennessee PTA as PTA local units. Many of the requirements listed in the School Support Act were requirements that Tennessee PTA already expected from its local PTA units.

However, in Tennessee Code 49-2-603, section 4(A), parent teacher association was listed as a school support organization in Tennessee's School Support Organization Financial Accountability Act.

The Tennessee PTA Board of Managers does not support the inclusion of local PTA units within the School Support Organization Financial Accountability Act. This inclusion has created double duty for PTA units who must now file the same required reports to the State PTA Office as well as file them in their home school system.