Institute for Conservative Studies

Compliance & Performance Assessment Audit

Audit Period: Fiscal Year July 1, 2004 – June 30, 2005
Fiscal Year July 1, 2005 – June 30, 2006

Date Completed: July 31, 2006

Student Body Auditor: Sasha Stefanovic
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Institute for Conservative Studies
Compliance Audit

Audit Period: July 1, 2004 – June 30, 2005
Audit Period: July 1, 2005 – June 30, 2006

Opening Statement

This audit was part of an SGA audit plan. The selected auditee, the Institute for Conservative Studies (ICS), was chosen on a cyclical basis, where all Student Government agencies, bureaus, affiliated projects and organizations had an equal chance of selection.

Methodology

In planning and performing this audit, I examined the operational processes of Student Government Organizations, the internal control structure of SA&O accounting, reviewed related state laws, rules, and regulations, University and Student Government policies and procedures, and interviewed responsible personnel. Based on the strength of the internal control structure of SA&O Accounting, the scope of the audit was limited to compliance and cash control, structured to meet the requirements of the Student Body Statutes and the Student Constitution.

Use of the Report

This report is designed for the internal use of Student Government, the organization auditee, and the Florida State University.

Background

The Institute for Conservative Studies was created to be a forum for presenting a conservative perspective of thought on educational, political, philosophical, and social issues. The Institute for Conservative Studies shall provide guest lectures, movies, and other conservative programs to Florida State University students, and this programming shall be provided without charging any fees.

Governance

According to Student Body Statute 1006.3D, Institute for Conservative Studies will be run by a Director, Assistant Director, The Secretary, The Financial Officer, The Public Relations Officer and Three Executive members which are filled based on the needs of the agency.

Additionally, The Director shall be the chairperson for all functions, meeting or any related activities. The Assistant Director shall assume all duties and responsibilities or the Director in his/her absence. The Secretary shall be in charge of all communication for the organization, including preparing the minutes for the organization. The Financial Officer is responsible for advising the Director and Assistant Director of Financial matters as well as being responsible for
the upkeep of files and records. The Public relations Officer ensures that the agency is aware of all campus events. The three Executive board members are appointed as need by the organization.

**List of Officers and Board members**

Officers for the 2004 – 2005 fiscal year were:

**Director:** C. Lee Lovingood  
**Assistant Director:** Diana Bertrand

Officers for the 2005 – 2006 fiscal year were:

**Director:** Diana Bertrand  
**Assistant Director:** Troy D. Irvin  
**Secretary:** Devon Dennis  
**Financial Officer:** Carolyn Headley  
**Public Relations Officer:** Lyndsi Thomas  
**Community Relations:** Chris Condon  
**Newspaper Chief:** Eric Johnson

**Report on Compliance Matters**

An objective of this audit was to determine compliance to Student Body Statutes found within Chapter 800 -- Finance Code of the Student Body Constitution. Throughout the 2004-2005 fiscal year, the Institute for Conservative Studies was in compliance with the Finance Code on the majority of transactions. The few exceptions are noted below in the *Findings and Actions* section.

**Report on Internal Controls**

The audit found the use of internal controls to be sufficient for managerial purposes. Fiscal controls over Activity and Service fees were beyond the scope of this audit.
Findings and Actions

Finding #1  Non-Compliance with the Finance Code

Criteria
Under the Per Student Body Statute 801.2, The Finance Code is applicable to all Branches, Agencies, Bureaus, Affiliated Projects, Funding Boards and registered student organizations. Under Statute 801.3 The Finance Code governs the budgeting and expenditures of: (1) A&S funds allocated directly to student activities by Senate, (2) A&S funds allocated to registered student organizations and clubs via the funding boards and (3) other revenue generated by student organizations and activities through the use of A&S funds deposited into their respective University accounts.

Condition
ICS violated the Finance Code during the 2005-2006-audit period. In order to invite Ann Coulter to speak on March 16, 2006, the organization did not have enough funds to secure her visit. There was a financial gap of $5300. In urgent need of the money, ICS was forced to violate the Finance Code by accepting a check from an outside source. After the event, in order to repay back the money ICS violated the Finance Code a second time. ICS held a reception and charged a fee. This reception was not open to students, which is a violation of Statues. ICS has apologized for the series of financial circumstances. They have provided a detailed letter of the violations that have accrued. This letter will be provided in the appendix of the audit report.

Action
The ICS agrees to follow the guidelines of the Finance Code when it comes to paying for future events.

Auditee’s Response
Agree ___________________________ Disagree ____________________________

Finding #2  Monthly Financial Statements

Criteria
Per Student Body Statute 802.8 Each agency, affiliated project, and funding board of the Student Government Association shall submit to the Student Body Auditor's and the Student Body Treasurer’s Office a monthly financial statement within 10 school days following the end of the month.

Condition
The Institute for Conservative Studies did not turn in monthly financial statements for the audit period on a consistent basis. For the 2004-2005 and 2005-2006 fiscal years, the only financial statements submitted by the ICS was for October 2005 and Jan – Mar 2006.
Action
The ICS agrees to file financial statements for every month with the Student Body Auditor in a timely manner.

Auditee’s Response

Agree _________________________________ Disagree  ___________________________

Finding #3  SGA Logo on All Advertisements

Criteria
Per Student Body Statute 803.11A. All printed materials for any and all services, activities, programs, or events sponsored by a recipient of the Student Activity Fee (A&S), must include the FSU Student Government Association logo. On printed materials, the Student Government logo shall be no less than 1/30 of the size of the area in which the logo is placed. All radio and television advertising funded in whole or in part by A&S Fees, shall publicly acknowledge SGA funding in their broadcast. In addition, such materials shall include the statement "paid for by SGA" or "funded in part by SGA", reflecting the actual Student Government Association contribution. Classified advertisements must either include the Student Government logo or the words "paid for by SGA". One of the following areas on printed materials may be used to meet the logo requirement:

1. On the front of posters and flyers.
2. On the front or back cover of pamphlets and other publications.
3. Inside the front cover of publications.

Per Student Body Statute 803.11C. All Agencies, Bureaus, Affiliated Projects and student organizations should also be required to print the following as part of the SG logo: “The views expressed do not necessarily reflect those of the Student Government Association.”

Condition
The ICS did not have the SGA logo for the 2004 – 2005 audit period and other required statements on all their flyer advertisements for the audit period. ICS has corrected this for the 2005-2006-audit period.

Action
The ICS agrees to include the SGA logo and other required statement on all advertisements paid for with A&S fees.

Auditee’s Response

Agree _________________________________ Disagree  ___________________________
General Recommendations

The purpose of the auditor’s general recommendations is to give the organization ideas and suggestions on how to run the organization more effectively and more efficiently. They are intended to provide an outside perspective to the organizational processes and hopefully assist in making modifications that better the organization.

Recommendations for Management

1. In order to attract more students to the organization, it is the recommendation of the auditor that ICS create an FSU website. The current website is a Yahoo website, which maybe hard to find for students that maybe interested in the organization. The current website is not very detailed, it is more of a discussion board. A new FSU website could provide contact information, event dates, meeting times and a detailed mission statement of ICS. A new website would make students more aware of the organization.

2. During the 2004-2005 and 2005-2006 fiscal years, ICS had four events total. They have provided two well-known speakers each year. These major events are the core of the organizations activities. In order to stay more active throughout the year, ICS should provide more then two events. They should provide smaller events and activities in order to keep students active in the organization. Smaller events such as Cookouts and social events.

3. ICS has provided me with a list of inventory items less than $1000, but not the actual cost. It the recommendation of the auditor that ICS keep track of the cost of each item. Knowing the expenditure on each item is important for future spending evaluations.

4. ICS should provided contact information and office hours on its current yahoo website. This will keep all who are interested in joining or meeting with the organization better informed.

5. ICS has provided me with the 2005-2006 audit records of previous officers, but the organization could not provide me with the 2004-2005 officer’s names. It is the recommendation of the auditor that ICS keep better records of current and previous executive officers.

Recommendations for Cash Handling Procedures

Note: The ICS should review a copy of the University Controller’s Memorandum #10 (FY 1996-1997) for a discussion of all Cash Handling Procedures. A summary is located at: http://www.fsu.edu/~sga/sgaacct/financial.html#16.

1. The Institute for Conservative Studies currently does not collect cash, and as such they have not implemented a cash handling policy. In the event that they plan on collecting cash in the future, the leadership of the ICS should review the University Controller’s
Memorandum #10 (FY 1996-1997) to understand the proper ways to handle cash in the event that they do have to impose the late fee policy. The following is a general overview of procedures in Univ. Controller’s Memo. #10 FY (1996-97).

a. All checks received must be restrictively endorsed at the earliest point in the collection process.
b. All collections must be logged and receipted. These receipts and logs should subsequently be compared with the deposit and collections recorded.
c. Voided receipts or transactions should be accounted for and reviewed on a monthly basis by the SGA Administrative Assistant or the Senior Fiscal Assistant.
d. All copies of the voided receipt form should be retained.
e. Deposits should generally be made daily. No collections should be held more than a week. All deposits must be adequately secured at all times.
f. Individuals delivering deposits to Student Financial Services (cashier’s office) should obtain a validated receipt at the time the deposit is delivered. Copy of deposit slip must be given to the SGA Administrative Assistant and/or Senior Fiscal Assistant.
g. Receipt book, log sheet and deposit slips should be taken to the Senior Fiscal Assistant in the Accounting Office for review on a monthly basis.


1. Executive members of the Institute for Conservative Studies should create a comprehensive policies and procedures manual that will assist future members of the ICS run the organization as efficiently as possible. The manual should include the following elements and any other elements that the board sees fit:

a. Mission Statement
b. Financial Expenditure Information
c. SGA Budget Process Information
d. Contact Information for Former Staff Members
e. Job Descriptions and Responsibilities
f. Inventory of Equipment
g. Equipment Descriptions and Operating Instructions
h. Annual Events and Programs Information
Institute for Conservative Studies
Performance Assessment Audit

Audit Period: July 1, 2004 – June 30, 2005
Audit Period: July 1, 2005 – June 30, 2006

Scope:

The purpose of the Performance Assessment Audit of the Institute for Conservative Studies (ICS) is to evaluate their expenditures and provide useful information about how monies were being spent. This assessment is being performed for the fiscal year July 1, 2004 – June 30, 2005 and July 1, 2005 – June 30, 2006. In order to conduct this portion of the audit, the purchase orders and accounting records of SA&O Accounting were reviewed to classify and determine the purpose of each expenditure. This information is summarized below and will be presented to all relevant parties.

Overview:

According to the Institute for Conservative Studies website, which can be found at http://groups.yahoo.com/group/fsuics/,

“The FSU Institute for Conservative Studies is a non-profit, non-partisan student agency on campus. We sponsor speakers and other events on campus free of charge for students and members of the surrounding community. Past speakers include Ward Connerly, John Stossel, Tammy Bruce, Bay Buchanan, Ben Stein, and Ann Coulter.”

Additionally, according to Student Body Statute 1006.1 B The Purpose of the organization shall:

1. Be a forum for presenting a conservative perspective to thought on educational, political, philosophical and social issues.
2. Provide guest lectures, movies, and other conservative programs.
3. Provide this programming without charging a fee.

ICS provided the following information concerning their performance during the 2004-2005 and 2005-2006 fiscal years:

2004-2005:

<table>
<thead>
<tr>
<th>Event (Speaker)</th>
<th>Attendance</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tammy Bruce</td>
<td>500 Students</td>
<td>$5000</td>
</tr>
<tr>
<td>Dinesh D’Souta</td>
<td>300 Students</td>
<td>$6000</td>
</tr>
</tbody>
</table>

2005-2006:

<table>
<thead>
<tr>
<th>Event (Speaker)</th>
<th>Attendance</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angela “Bay” Buchanan</td>
<td>250 Students</td>
<td>$3000</td>
</tr>
<tr>
<td>Ann Coulter</td>
<td>900+ Students &amp; Non</td>
<td>$15000</td>
</tr>
</tbody>
</table>

ICS has kept accurate records of all events done during the 2004-2005 and 2005-2006 fiscal years. As a result it is easy to evaluate the performance of the organization. The organization held two major and only events each fiscal year. The overall attendance has increased from the 2004-2005 period by 350 attendees. This is attributed to the fact that ICS has provided high profile speakers. The Ann Coulter event drew in over 900 attendees, this included non-students as well. The higher expenditures on higher profile events have helped the organization become better known.

Despite the high turn out for the Ann Coulter event, the organization should strive to follow the Finance code and all status. All events and receptions organized by ICS must be open to all students without charging a fee.

Summary of Expenditure Information:

During the 2004-2005 fiscal year, ICS started with a budget of $16,422.00. The organization expanded by a total of $16,015.85. The majority of the expenditures done during that fiscal year were attributed to Contractual Services at 68.68% of the overall expenditures. The two speaker events used up the entire available Contractual Services budget. ICS spent $3,799.44 on wages which as 23.72% of the expenditures. ICS was left with $188.60 in available wages budget. Other smaller expenditures consisted of Office supplies at 6.73%, Insurance at .30%, Printing at .29%, and other current charges at .27% of overall expenditures.

During the 2005-2006 fiscal year, ICS started with a budget of $25,052.13. The organization expanded by a total of $22,825.03. The majority of the expenditures done during that fiscal year
were attributed to Contractual Services at 76.83% of the overall expenditures. The two speaker events exceeded the entire available Contractual Services budget by $5,300. This was attributed to the Ann Coulter event. ICS spent $4577.03 on wages which as 19.54% of the expenditures. ICS was left with $125.10 in available wages budget. Other smaller expenditures consisted of Self-Generated at 2.13%, Insurance at .78%, and other current charges at .72% of overall expenditures.

Opinion of the Student Body Auditor

It is the opinion of the Student Body Auditor that ICS did improve the organization’s activities from the 2004-2005 to the 2005-2006-audit period. The organization invited very high profile speakers, which increased the overall student attendance during 2005-2006. ICS did spend more money on contractual services during those years. The core of the organization did improve, but ICS should incorporate a few smaller events in their program. Smaller events will give students the opportunity to get to know ICS better as well as be more involved with like-interested students. Other opinions for improvements can be read in the Recommendations section of this report.

Given that there are 5 recommendations and 3 statute violations during two auditing periods. ICS has given me all the information that I needed on order to do this audit. The current director Troy Irvin helped me greatly with this audit by providing me with all the information that was available to him.
### Fiscal Year July 1, 2004 – June 30, 2005 Financial Information

#### STATEMENT OF FINANCIAL INFORMATION

Institute for Conservative Studies  
FY 7/1/04 – 6/30/05

<table>
<thead>
<tr>
<th>Bill Allocation</th>
<th>Bill 2004-2005</th>
<th>Sweepings</th>
<th>Central Reserves</th>
<th>Other (transfers, self-generated)</th>
<th>Total Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPS Wages</td>
<td>3,849.00</td>
<td>0.00</td>
<td>0.00</td>
<td>139.04</td>
<td>3,988.04</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>5,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,000.00</td>
<td>11,000.00</td>
</tr>
<tr>
<td>Food</td>
<td>0.00</td>
<td>100.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Clothing &amp; Awards</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Expense</td>
<td>850.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>850.00</td>
</tr>
<tr>
<td>OCO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Office Supply &amp; Materials</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>483.96</td>
<td>483.96</td>
</tr>
<tr>
<td>Self-generated</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>16,422.00</strong></td>
<td><strong>3,988.04</strong></td>
<td><strong>11,000.00</strong></td>
<td><strong>100.00</strong></td>
<td><strong>16,422.00</strong></td>
</tr>
</tbody>
</table>

#### Funds Available

- **OPS Wages**: 3,988.04
- **Contractual Services**: 11,000.00
- **Food**: 100.00
- **Clothing & Awards**: 483.96
- **Expense**: 850.00
- **OCO**: 0.00
- **Office Supply & Materials**: 0.00
- **Self-generated**: 0.00
STATEMENT OF EXPENSES  
Institute for Conservative Studies  
FY 7/1/04 – 6/30/05

<table>
<thead>
<tr>
<th>Total Expenses</th>
<th>Encumbered</th>
<th>Paid</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing</td>
<td>0.00</td>
<td>47.22</td>
<td>47.22</td>
<td>3.88%</td>
</tr>
<tr>
<td>Office Supply &amp; Materials</td>
<td>259.98</td>
<td>817.21</td>
<td>1,077.19</td>
<td>88.55%</td>
</tr>
<tr>
<td>Insurance</td>
<td>0.00</td>
<td>48.00</td>
<td>48.00</td>
<td>3.95%</td>
</tr>
<tr>
<td>Other current charges</td>
<td>0.00</td>
<td>44.00</td>
<td>44.00</td>
<td>3.62%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>259.98</strong></td>
<td><strong>956.43</strong></td>
<td><strong>1,216.41</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

Total Expenses

- Printing: 3.88%
- Office Supply & Materials: 88.55%
- Insurance: 3.95%
- Other current charges: 3.62%
- Total: 100.00%
## STATEMENT OF CATEGORY EXPENDITURES

Institute for Conservative Studies  
FY 7/1/04 – 6/30/05

<table>
<thead>
<tr>
<th>Category Expenditures</th>
<th>Amount Available</th>
<th>Amount Spend</th>
<th>Amount Under (Over)</th>
<th>% of Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPS Wages</td>
<td>3,988.04</td>
<td>3,799.44</td>
<td>188.60</td>
<td>23.72%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>11,000.00</td>
<td>11,000.00</td>
<td>0.00</td>
<td>68.68%</td>
</tr>
<tr>
<td>Food</td>
<td>100.00</td>
<td>0.00</td>
<td>100.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Clothing &amp; Awards</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Expense + Office Supplies</td>
<td>1,333.96</td>
<td>1,216.41</td>
<td>117.55</td>
<td>7.60%</td>
</tr>
<tr>
<td>OCO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Self-Generated</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>16,422.00</strong></td>
<td><strong>16,015.85</strong></td>
<td><strong>406.15</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

### Category Expenditures Graph:

- **OPS Wages**: 24%
- **Contractual Services**: 68%
- **Food**: 8%
- **Clothing & Awards**: 8%
- **Expense + Office Supplies**: 8%
- **OCO**: 0%
- **Self-Generated**: 0%
### STATEMENT OF FINANCIAL INFORMATION
Institute for Conservative Studies
FY 7/1/05 – 6/30/06

<table>
<thead>
<tr>
<th>Bill Allocation</th>
<th>Bill 2005-2006</th>
<th>Sweepings</th>
<th>Central Reserves</th>
<th>Other (transfers, self-generated)</th>
<th>Total Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPS Wages</td>
<td>3,849.00</td>
<td>0.00</td>
<td>0.00</td>
<td>853.13</td>
<td>4,702.13</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>10,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>8,500.00</td>
<td>18,500.00</td>
</tr>
<tr>
<td>Food</td>
<td>600.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>600.00</td>
</tr>
<tr>
<td>Clothing &amp; Awards</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Expense</td>
<td>750.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>750.00</td>
</tr>
<tr>
<td>OCO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Self-Generated</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>500.00</td>
<td>500.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,052.13</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>25,052.13</strong></td>
</tr>
</tbody>
</table>

**Funds Available**

- **OPS Wages**: 4,702.13
- **Contractual Services**: 18,500.00
- **Food**: 600.00
- **Clothing & Awards**: 500.00
- **Expense**: 750.00
- **OCO**: 0.00
- **Self-Generated**: 0.00
# Statement of Expenses

Institute for Conservative Studies
FY 7/1/05 – 6/30/06

<table>
<thead>
<tr>
<th>Total Expenses</th>
<th>Encumbered</th>
<th>Paid</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Generated</td>
<td>500.00</td>
<td>0.00</td>
<td>500.00</td>
<td>58.74%</td>
</tr>
<tr>
<td>Insurance</td>
<td>0.00</td>
<td>182.00</td>
<td>182.00</td>
<td>21.38%</td>
</tr>
<tr>
<td>Other cur charges</td>
<td>103.24</td>
<td>66.00</td>
<td>169.24</td>
<td>19.88%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>603.24</strong></td>
<td><strong>248.00</strong></td>
<td><strong>851.24</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

## Total Expenses

- **Self-Generated**: 59%
- **Insurance**: 21%
- **Other cur charges**: 20%
## STATEMENT OF CATEGORY EXPENDITURES
Institute for Conservative Studies
FY 7/1/05 – 6/30/06

<table>
<thead>
<tr>
<th>Category Expenditures</th>
<th>Amount Available</th>
<th>Amount Spend</th>
<th>Amount Under (Over)</th>
<th>% of Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPS Wages</td>
<td>4,702.13</td>
<td>4,577.03</td>
<td>125.10</td>
<td>19.54%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>18,500.00</td>
<td>18,000.00</td>
<td>500.00</td>
<td>76.83%</td>
</tr>
<tr>
<td>Food</td>
<td>600.00</td>
<td>0.00</td>
<td>600.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Clothing &amp; Awards</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Expense</td>
<td>750.00</td>
<td>351.24</td>
<td>398.76</td>
<td>1.50%</td>
</tr>
<tr>
<td>OCO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Self-Generated</td>
<td>500.00</td>
<td>500.00</td>
<td>0.00</td>
<td>2.13%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,052.13</strong></td>
<td><strong>23,428.27</strong></td>
<td><strong>1,623.86</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

### Category Expenditures Chart

- **OPS Wages**: 20%
- **Contractual Services**: 77%
- **Food**: 1%
- **Clothing & Awards**: 2%
- **Expense**: 1%
- **OCO**: 1%
- **Self-Generated**: 2%
**STATEMENT OF CONTRACTUAL SERVICES TABLE**  
Institute for Conservative Studies  
FY 7/1/04 – 6/30/05

<table>
<thead>
<tr>
<th>Contractual Services</th>
<th>Speaker</th>
<th>Date</th>
<th>Location</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Service #1</td>
<td>Tammy Bruce</td>
<td>11/9/2004</td>
<td>State Ballroom</td>
<td>8-10pm</td>
</tr>
<tr>
<td>Contractual Service #2</td>
<td>Dinesh D'Souta</td>
<td>3/21/2005</td>
<td>State Ballroom</td>
<td>8-10pm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Attendance</th>
<th>Advertisement</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tammy Bruce</td>
<td>500</td>
<td>Yes, Not Specified</td>
<td>$5,000</td>
</tr>
<tr>
<td>Dinesh D'Souta</td>
<td>300</td>
<td>Yes, Flyers, NP, email</td>
<td>$6,000</td>
</tr>
</tbody>
</table>

**STATEMENT OF CONTRACTUAL SERVICES TABLE**  
Institute for Conservative Studies  
FY 7/1/05 – 6/30/06

<table>
<thead>
<tr>
<th>Contractual Services</th>
<th>Speaker</th>
<th>Date</th>
<th>Location</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Service #1</td>
<td>Angela Buchanan</td>
<td>11/15/2005</td>
<td>Student Services</td>
<td>8-9:30</td>
</tr>
<tr>
<td>Contractual Service #2</td>
<td>Ann Coulter</td>
<td>3/16/2006</td>
<td>FSU Ballrooms</td>
<td>7-9pm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Attendance</th>
<th>Advertisement</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angela Buchanan</td>
<td>250</td>
<td>Flyers, PR, email</td>
<td>$3,000</td>
</tr>
<tr>
<td>Ann Coulter</td>
<td>900+</td>
<td>Flyers, PR, chalking</td>
<td>$15,000</td>
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</tbody>
</table>
Appendix

1. Statutes

Chapter 1006 INSTITUTE FOR CONSERVATIVE STUDIES

History: Revised by the 47th Senate Bills 30 and 39. Revised by the 49th Senate Bill 14. Revised by the 51st Senate Bill 135. Revised by the 53rd Senate Bill 110. Revised by the 56th Senate Bill 71.

1006.1 Creation and Purpose

A. Creation

This act shall create an agency of the Student Government Association known as the "Institute for Conservative Studies" (ICS).

B. Purpose

The ICS shall:

1. Be a forum for presenting a conservative perspective to thought on educational, political, philosophical and social issues.
2. Provide guest lectures, movies, and other conservative programs.
3. Provide this programming without charging a fee.

1006.2 Membership

Participation is open to all students, faculty, and staff of the Florida State University and to members of the Tallahassee community.

1006.3 Executive Board

A. Membership of the Executive Board shall consist of students. The Executive Board will include the positions of Director, Assistant Director, Secretary, Financial Officer and a Public Relations Officer. The other three Executive Board positions will be assigned and titled based on the Director and Assistant Director’s prerogative.

B. Selection and Term of Office
1. Director and Assistant Director

The Board will interview all applicants for director and assistant director and forward their recommendation(s) to the Student Body President. The process then follows in accordance with Chapter 1000.5 C and D of the Executive Agency Act.

a. If the Director or Assistant Director intends to serve ICS again in either position, they may not take part in the interviewing and forwarding of applicants for the position of Director and Assistant Director.

b. The Director’s and Assistant Director’s term in office shall end at the close of the spring semester. However, the Director or Assistant Director may serve more than one term if reappointed by the proper authority in accordance with Chapter 1000.5 C and D.

2. Other Executive Board Positions

Once a new Director and Assistant Director are approved they then will interview candidates for all positions on the Executive Board. Former Executive Board members may apply but are not guaranteed a position on the new Executive Board. The Director and Assistant Director will forward their recommendation to the Student Body President. The process then follows in accordance with Chapter 1000.5 C (2) of the Executive Agency Act.

The Executive Board will oversee the day-to-day operations of the agency until the newly appointed Director and Assistant Director take office.

a. The Executive Board may not schedule any events or place any orders requiring the expenditure of agency funds during this oversight period.

C. Meetings

1. The Executive Board shall meet at least twice a month during the academic year. The “academic year” commences on the first official day of classes for the fall term and ends on the last official day of
classes for the spring term. The official dates are those so stipulated by the Office of the Registrar.

q. Meetings during the summer term shall be held at the discretion of the chairperson.

2. The Executive Board may take no official action unless a quorum is present.

3. All Executive Board members shall receive at least forty-eight (48) hours notice prior to an unscheduled meeting or cancellation of the regularly scheduled meeting. This provision may be waived if the Director can demonstrate that exigent circumstances exist.

4. The Director shall designate the time and place for regular Board meetings at the beginning of the academic year. The Director or Assistant Director or a majority of the Board in accordance with paragraph 3 above may call any other Board meetings.

D. Powers and Duties of the Executive Board

The Executive Board shall work towards identifying, developing and monitoring programs that express the needs of conservative students while giving them a voice at Florida State University, thereby increasing awareness of conservative views and clearing up misconceptions concerning conservative viewpoints.

1. The Director shall:

a. Be the chairperson of all functions, meetings, or any related activities concerning ICS, with the approval of the Executive Board unless the chairperson responsibility is delegated.

b. Be the overseer of all standing committees.

c. Be responsible for the efficient and effective operation of the ICS Office on a daily basis.

d. Execute decisions on policy, procedure, and activities in the best interest of the agency.

e. Appoint and remove staff members at his/her discretion, upon consultation with the Assistant Director.
f. Be one of the two signatures from ICS required to spend ICS funds.

g. Ensure that all voices on the Executive Board are heard and given due consideration.

2. The Assistant Director shall:

a. Assume all duties and responsibilities of the Director in the event that he or she is absent.

b. Be the co-chair of all functions, meetings or any related activities concerning ICS, with the approval of the Executive Board unless the co-chair’s responsibility is delegated.

c. Serve on the Student Government and university committees that require executive agency representation.

d. Have the power to implement ad hoc committees.

3. The Secretary shall:

a. Be in charge of all communication for the agency.

b. Prepare the minutes for the Executive Board.

c. Post the minutes of the Executive Board by at least 72 hours following the meeting.

d. Maintain an updated ICS member roster.

e. Be responsible for the upkeep of files and records in the ICS Office.

4. The Financial Officer shall:

a. Be notified and consulted before the Director and Assistant Director authorize the expenditure of any ICS funds.

b. Be responsible for the upkeep of financial records for ICS.

c. Be the second of two signatures from ICS required to spend ICS funds.

5. The Public Relations Officer shall:
a. Ensure that the agency is aware of all campus events especially those of other agencies.

b. Be responsible for publicizing all ICS events. Publicizing includes but is not limited to press releases, chalking, posting and flyers.

6. Remaining Three (3) Executive Board Members

The three (3) remaining Executive Board positions will be filled based on the needs of the agency as decided by the Director and Assistant Director. The title of these three (3) positions is left to the discretion of the Director and Assistant Director.

1006.6 Removal from Office

A. Director

The Board may, by a two-thirds (2/3) vote of its members, recommend the removal of the Director.

B. Staff

The Director shall have the authority to dismiss staff members upon consultation with the Assistant Director.

1006.7 Vacancies

1. Director

Upon vacancy of the Director’s position, the Assistant Director shall assume the position of director until a replacement is secured.

2. Assistant Director and Executive Board Member Positions

The vacancy will be advertised for three (3) days. The recommendations will then be forwarded to the Student Body President. This process will then follow in accordance with Chapter 1000.5 C, (2) and D of the Executive Agency Act.

Vacancies shall be filled by the original process set forth herein and the person filling the vacancy shall serve the remainder of the term of office. In the event that the Student Body President, or other statutory authority rejects recommendation by the Board said authority must provide written explanation for rejection.