

2019-2020 Yearly PTA

Audit Form

Date: _____ PTA Name: _____

Local Unit ID #: _____ Oregon PTA Region #: _____

Purpose: To remain in compliance with the bylaws and be in good standing.

Instructions: The Treasurer shall submit to the auditor(s) all financial records and forms listed below.

Mail completed PTA Audit form to: *Oregon PTA, 3108 SE 50th Ave, Ste. A, Portland, OR 97206*

1: Verify all months between July and June have Monthly Audit forms completed and include the following (do not gather information yet):

- Board Meeting Minutes
- General Meeting Minutes (if one held)
- Financial/Treasurer Report
- Bank Statement
- Bank Reconciliation
- All Deposits made this month with cash counting forms and receipts attached
- All checks written this month and/or voided or cancelled checks

Note here if any months had missing items (attach page as needed):

2: Verify the following is accounted for and completed before the due date:

- Was Insurance purchased before November 30
- Was the 990, 990N, or 990EZ tax form completed and filed before November 15
- Was the CT-12 completed and filed before November 15
- If the PTA is incorporated, was the fee paid on or before December 31
- Is there a copy of last year's Audit report?
- Is there a copy of last year's Approved Budget?
- Is there a copy of last year's Year End Report?

Note here if any months had missing items (attach page as needed):

Checklist – Circle Y for Yes and N for No

Minutes:

- Y or N Did the minutes include budget approval?
- Y or N Did the minutes include budget amendments? List Months.
- Y or N Was the previous year's audit findings approved by membership?

*If any answers marked **no**, explain: _____

Ending/Beginning Balances:

Y or N Looking at the first bank statement for the fiscal year, does the beginning balance (adjusted for outstanding checks/deposits) correspond with the beginning balance recorded in the ledger and treasurer's report?

Y or N Does the beginning balance match the ending balance of the previous year?

*If any answers marked **no**, explain: _____

Treasurer Reports:

Y or N Were treasurer/financial reports filed monthly?

Y or N Did the treasurer/financial reports agree with ledger and bank statements?

Y or N Did the treasurer/financial reports show restricted funds and balances?

*If any answers marked **no**, explain: _____

Bank Statements/Reconciliations:

Y or N Were all the Bank statements reconciled accurately every month and reviewed by a non-signer?

Y or N Are all items within the budget?

E or M Are bank statements Emailed or Mailed direct?

*If any answers marked **no**, explain: _____

Deposits:

Y or N Were funds received counted by two or more people (not related or living in the same household) using a cash counting form for each deposit?

Y or N Do all funds received match deposits made to the bank?

Y or N Were all deposits made timely?

Y or N Were all deposits accurately recorded in the ledger and treasurer reports?

Y or N Was all designated income spent as specified, including restricted funds?

*If any answers marked **no**, explain: _____

Checks/withdrawals:

Y or N Do all checks have two authorized signatures?

Y or N **COVID-19 ONLY:** Do all checks have one authorized signature, and written approval from alternate signers attached?

Y or N Do checks have supporting expense documentation?

Y or N Were all checks written for approved amounts?

Y or N Were all checks written accurately recorded in the ledger and treasurer report?

Y or N If a withdrawal was made for start-up cash was documentation attached approving withdrawal with all board signatures?

Y or N Were all bank charges and interest earned, recorded in the ledger and treasurer reports?

Y or N Were check Voids accurately recorded in the ledger and treasurer reports?

Checks/withdrawals (cont...):

Y or N Was a credit or debit card used to make purchases?

Y or N If yes, was there written documentation authorizing the purchase?

*If any answers marked **no** (except credit/debit card), explain: _____

Membership:

Y or N Did the number of memberships collected match the number of dues submitted to Oregon PTA?

If **no**, explain: _____

Auditor Name: _____ Auditor Signature: _____ Date: _____

Auditor Name: _____ Auditor Signature: _____ Date: _____

Auditor Notes: