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 Reconcilement
   □ 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: