

# 2020-2021 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 50<sup>th</sup> 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):

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**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):

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### **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:**