

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 9706

1: Verify all months between July and June have Monthly Audit forms completed and include the following:

- Board Meeting Minutes
- General Meeting Minutes (if one held)
- Financial 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:

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

- Was Insurance purchased before November 30
- Was the 990 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:

3: Checklist – Circle Y for Yes and N for No

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: _____

Checks/withdrawals:

- Y or N Do all checks have two authorized signatures?
- Y or N Do all checks have supporting documentation of expenses?
- 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 petty cash was documentation attached approving withdrawal with board signatures?
- Y or N Were all bank charges and interest recorded in the ledger and treasurer reports?
- Y or N Was a credit or debit card to make purchases?
- Y or N If yes, was there written documentation authorizing the purchase?

*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?

*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?

*If any answers marked no, explain: _____

Minutes:

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

*If any answers marked no, explain: _____

Treasurer Reports:

- Y or N Were treasurer reports filed monthly?
- Y or N Did the treasurer reports agree with ledger and bank statements?

*If any answers marked no, 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: _____