

The purpose of an audit

- Check accuracy of all finance officer books
- Look for inconsistencies and errors
- Verify that funds collected and spent are done as the membership voted to do
- Review committee (event planner) reports
- Verify that ATM banking is done. ATM cards are not allowed per CAPTA toolkit.
- × Review Electronic Funds Transfer (EFT) forms

Who completes the Audit?

- You have options Your PTA auditor
- An audit committee is put together Paid independent auditors, like a CPA
- Council or district auditor, as a last resort

Note: an auditor is never a check signer

- Audit Timeline Annual audits are done twice per year:
 - June 1st through November 30th December 1st through May 31st
- > Audits are also done when bank accounts are closed or if a check signer is removed
- An audit should not take more than 2 weeks to complete

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Appointing an Audit Review Committee reviews the audit

- The audit review committee members are appointed by the executive board and must be ratified at an association meeting. The audit committee shall be composed of the auditor and at least one other member (but we recommend two other members) The appointed committee that was appointed can review the mid-year audit and the year-end audit

- The review committee members names appointed must be noted in the executive meeting minutes Each review committee member reviews the audit; each must sign the audit report.
- Audit Review Committee reviews the audit
- Audit report is dated
- Audit report is signed by the unit auditor
- Ensure "Dates covered by this audit" are consistent with the unit's fiscal year-end per unit bylaws
- Ensure "Balance on hand" at audit period end agrees to (equals) "Balance in checking account" at audit period end. .
- Ensure completeness of Audit Check list and ensure all, "No" answers have been included in the report as recommendations to change financial procedures. Ensure "No" is selected for "Mismanagement" if "Yes" is selected contact Burbank PTA Council President

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Audit Checklist Procedure

- Audit each account separately,
- Checking
- Savings
- Square
- PayPal etc. Check "YES" or "NO" as each item is reviewed ж
- All "NO" answers require a recommendation and should be noted as you
- work
- As you review the documents initial and date

Mismanagement, what to look for

- Lack of receipts
- No Financial Reports
- Officer misses meeting and does not return phone calls or emails
- No money to pay bills-PTA Checks returned for lack of funds •

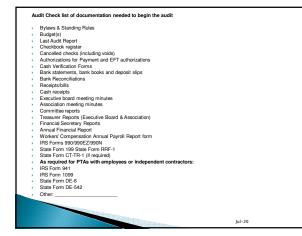
Financial Situations to Avoid

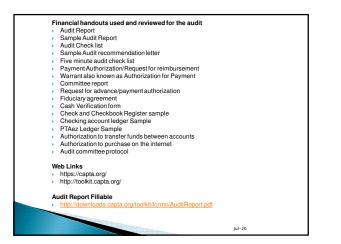
- Schools staff members as treasurer or president
- Principal who wants projects funded without going through the approval process required by PTA
- Encumbering future boards by paying salaries for on-going staff positions
- > Lack of/incomplete minutes, particularly in matters involving funds

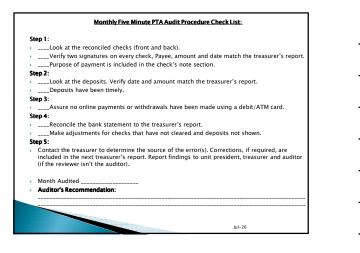
Membership Income Review

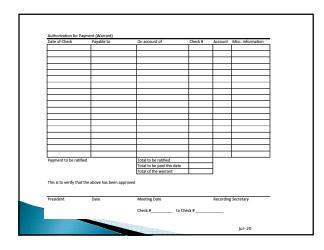
- Recording Secretary or Membership chair has the official membership list
- Verify memberships and electronic membership records and that deposits equals total number of memberships
- Verify membership dues were recorded and divided correctly for the unit/council/district income and "income not belonging to the unit/council/district'
- Verify that "disbursements not belonging to PTA" has been forwarded through channels

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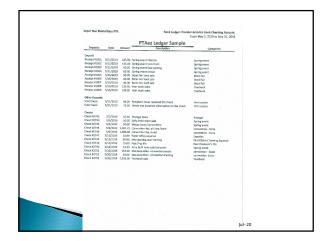




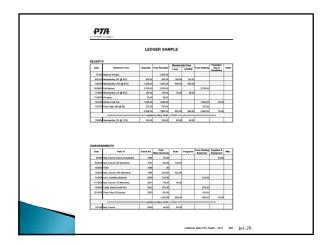














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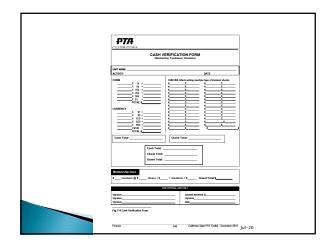






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1	Telephone (Ernal
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1	List Expenditures: \$
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1	\$
1	¥
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	Total Amount Claimed From Above \$
	Total Amount Claimed From Above \$ Minus Advance Received \$
	Minus Advance Received \$ Reinbursement Claimed \$
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1	Signature of VPIChairman for Program/Event
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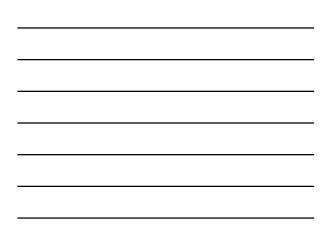




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Amount to transfer: Requested by: Authorized by:		
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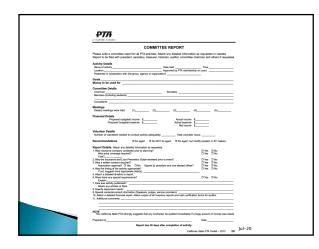


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Requested by Committee Chair:	
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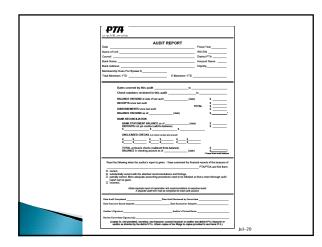


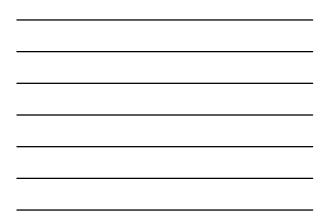
P77A
FIDUCIARY AGREEMENT
The PTA/PTSA (PTA), hereby gives to the of
Public School District, a monetary grant in the amount of
dollars (5) check number, dated and signed by
president andtreasurertreasurer
The gift money is for the sole purpose of
It is hereby agreed that the gift monies will be spent for the above-stated purpose on or before Any portion of such funds that is unused or unsepended as of such
date shall be reinbursed in full to the PTA within
seven (7) business days of the expiration date.
The PTA hereby gives to the
Public School District, the following equipment
The Public School District accepts ownership of
the above described equipment, accepts responsibility for the installation, operation and maintenance of the above
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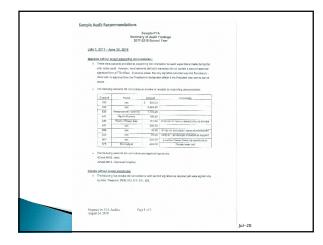














What is needed to submit your audit

- Audit report for each account
- Audit check list for each account
- > Audit recommendation letter, (if one was needed) for each account

The audit is presented to

- Your Audit Review Committee
- Your PTA executive board
- Your PTA association
- Burbank Council PTA. Via Google Drive by your Unit President/Treasurer

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