

Monthly Five Minute PTA Audit Procedure Check List

Step 1:

- Look at the reconciled checks (front and back).
- Verify two signatures on every check, payee, amount and date match the treasurer's report.
- Purpose of payment is included in the check's note section.

Step 2:

- Look at the deposits. Verify date and amount match the treasurer's report
- Deposits have been timely.

Step 3:

- Assure no online payments or withdrawals have been made using a debit/ATM card.

Step 4:

- Reconcile the bank statement to the treasurer's report.
- Make adjustments for checks that have not cleared and deposits not shown.

Step 5:

Contact the treasurer to determine the source of the error(s). Corrections, if required, are included in the next treasurer's report. Report findings to unit president, treasurer and auditor (if the reviewer isn't the auditor).

Month Audited _____

Auditor's Recommendation:
