

Burbank Council

PTA

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PTA Auditor Workshop

L.I.S.T Training

The purpose of an audit

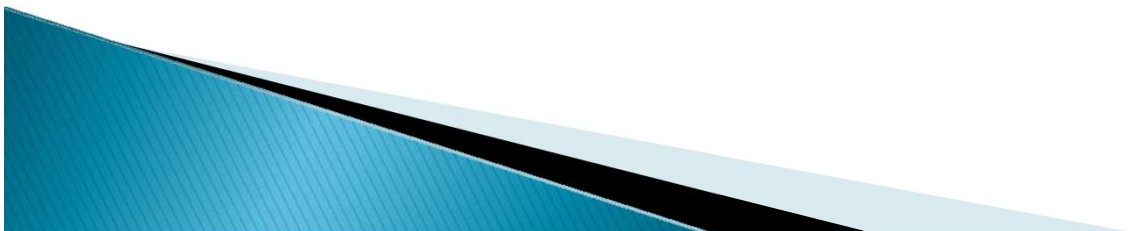
- ▶ Check the accuracy of all finance officer books
- ▶ Look for inconsistencies and errors
- ▶ Verify that funds collected and spent are done as the membership voted to do
- ▶ Review committee (event planner) reports
- ▶ Verify that ATM banking is done. ATM cards are not allowed per CAPTA toolkit.
-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

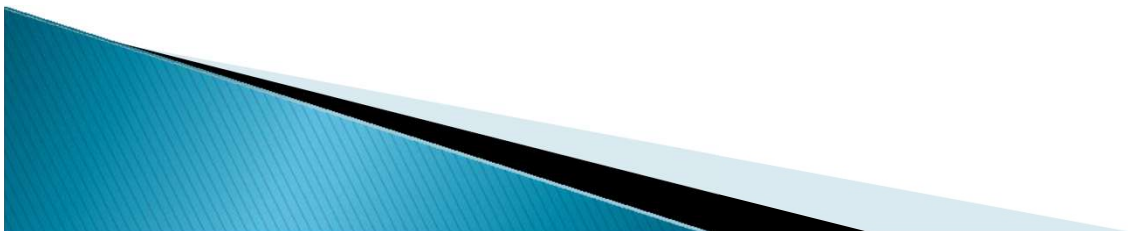


Appointing an Audit Review Committee reviews the audit

- ▶ 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 and the Treasurer's Report balance
- ▶ 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



Audit Checklist Procedure

- ▶ Audit each account separately, all accounts must be audited, even with a zero balance
- ▶ Checking
- ▶ Savings
- ▶ Square
- ▶ PayPal etc.
- ▶ Check “YES” or “NO” as each item is reviewed
- ▶ 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

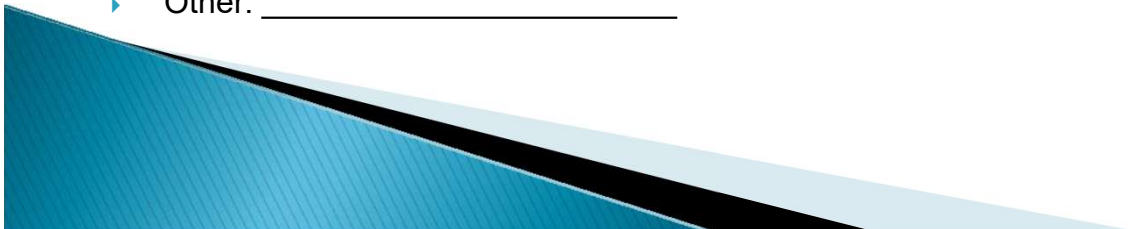
- ▶ Schools staff members as treasurer or president
- ▶ Principal who wants projects funded without going through the approval process required by PTA
- ▶ Encumbering future boards by paying salaries for on-going staff positions
- ▶ Lack of/incomplete minutes, particularly in matters involving funds

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
- 

Audit Check list of documentation needed to begin the audit

- ▶ Bylaws & Standing Rules – **should be no older than 3 years**
- ▶ Budget(s) – **should be input to myPTEZ**
- ▶ Last Audit Report – **should be in the auditor book**
- ▶ Checkbook register – **likely on myPTEZ**
- ▶ Cancelled checks (including voids)
- ▶ Authorizations for Payment and EFT authorizations
- ▶ Cash Verification Forms
- ▶ Bank statements, bank books and deposit slips
- ▶ Bank Reconciliations
- ▶ Receipts/bills
- ▶ Cash receipts
- ▶ Executive board meeting minutes
- ▶ Association meeting minutes
- ▶ Committee reports
- ▶ Treasurer Reports (Executive Board & Association)
- ▶ Financial Secretary Reports
- ▶ Annual Financial Report
- ▶ Workers' Compensation Annual Payroll Report form
- ▶ IRS Forms 990/990EZ/990N
- ▶ State Form 199 State Form RRF-1
- ▶ State Form CT-TR-1 (if required)
- ▶ **As required for PTAs with employees or independent contractors:**
- ▶ IRS Form 941
- ▶ IRS Form 1099
- ▶ State Form DE-6
- ▶ State Form DE-542
- ▶ Other: _____



Financial handouts used and reviewed for the audit

- ▶ Audit Report
- ▶ Sample Audit Report
- ▶ Audit Check list
- ▶ Sample Audit recommendation letter
- ▶ Five minute audit check list
- ▶ Payment Authorization/Request for reimbursement
- ▶ Warrant also known as Authorization for Payment
- ▶ Committee report
- ▶ Request for advance/payment authorization
- ▶ Fiduciary agreement
- ▶ Cash Verification form
- ▶ Check and Checkbook Register sample
- ▶ Checking account ledger Sample
- ▶ myPTEZ Ledger Sample
- ▶ Authorization to transfer funds between accounts
- ▶ Authorization to purchase on the internet
- ▶ Audit committee protocol

Web Links

- ▶ <https://capta.org/>
- ▶ <http://toolkit.capta.org/>

Audit Report Fillable

- ▶ <http://downloads.capta.org/toolkit/forms/AuditReport.pdf>



The five-minute audit for PTAs

A treasurer's report includes a lot of meaningful information, but how does the PTA know it's accurate? The unit needs to assign a non-check signer to review the bank statement each month. The most logical choices are the auditor or a member of the audit committee.

Armed with the treasurer's financial report, minutes and the bank statement the following can be checked:

Treasurer's Report Nov. 1-Nov. 30:				Bank Statement			
Beginning Balance – Nov. 1				Bank Stmt Beginning Balance			
\$3,500				\$3,550			
Income				Deposits			
Giftwrap	11/1	\$2,400	✓	11/05	\$2,400	✓	
Memberships	11/14	\$ 300	✓	11/15	\$ 300	✓	
				\$2,700 ✓			
Expense				Checks			
CK 100	ABC Co	\$1,299	✓	99	\$ 50	✓	<i>last treas. rpt</i>
CK 102	Alpha PTA Council	\$ 160		100	\$ 1,299	✓	
CK 103	Mary Smith	\$ 250	←	103	\$ 300	←	
				\$1,649			
Ending Cash Balance				Ending Bank Balance			
\$3,493 \$4,441				\$4,601			
				<i>CK 102 -160</i>			

Call president and treasurer. Looks like Nov. treas. report -check #103- needs to be corrected. Could be bank error?

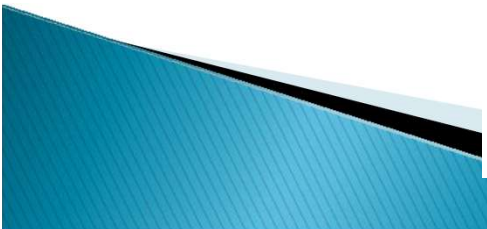
Note: If the bank statement does not include copies of checks, the unit has to obtain copies. Most banks have online access. PTAs can have online access to their bank accounts, but they must decline any access to online payment of bills.

- Step 1: Look at the checks. Verify
 - o Two signatures on every check
 - o Payee, amount and date match the treasurer's report
 - o Purpose of payment is included in the check's note section
- Step 2: Look at the deposits. Verify
 - o Date and amount match the treasurer's report
 - o 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.
 - o 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 reviewer isn't the auditor).

Note: the five-minute audit will NOT reveal that the treasurer allocated \$100 collected for Membership Dues to Gift-Wrap Income instead, but it will point out that a \$1,000 deposit showing on the treasurer's report didn't actually make it to the bank or that a check cashed by the bank didn't show up on the treasurer's report. If this happens, ask more questions and investigate further!

PTA resources include Toolkit, Finance section: 5.3 Banking, 5.3.3 Bank Statements, 5.3.6a Check Writing, Forms section: Check Sample.

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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EIN _____
 Council _____ District PTA _____
 Bank Name _____ Account Name _____
 Bank Address _____ City/Zip _____
 Membership Dues Per Bylaws \$ _____
 Total Members YTD _____ E-Members YTD _____

Dates covered by this audit _____ to _____

Check numbers reviewed in this audit _____ to _____

BALANCE ON HAND at date of last audit _____ (date)	\$ _____
RECEIPTS since last audit _____	\$ _____
	TOTAL \$ _____
DISBURSEMENTS since last audit _____	\$ _____
BALANCE ON HAND as of _____ (date)	\$ _____*

BANK RECONCILIATION

BANK STATEMENT BALANCE as of _____ (date)	\$ _____
DEPOSITS not yet credited (add to balance)	\$ _____
\$ _____ \$ _____ \$ _____	

UNCLEARED CHECKS (List check number and amount)

# _____ \$ _____	# _____ \$ _____	# _____ \$ _____
# _____ \$ _____	# _____ \$ _____	# _____ \$ _____

TOTAL uncleared checks (subtract from balance)	\$ _____
BALANCE in checking account as of _____ (date)	\$ _____*

*These lines must balance

Read the following when the auditor's report is given: I have examined the financial records of the treasurer of _____ PTA/PTSA and find them:

- correct.
- substantially correct with the attached recommendations and findings.
- partially correct. More adequate accounting procedures need to be followed so that a more thorough audit report can be given.
- incorrect.

Attach separate report of explanation and recommendations to executive board. A separate audit form must be completed for each bank account.

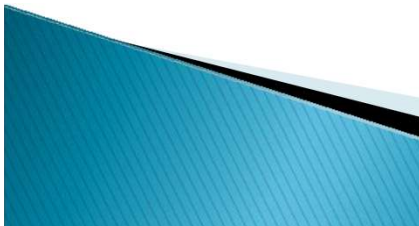
Date Audit Completed _____ Date Audit Reviewed by Committee _____

Date Executive Board Adopted _____ Date Association Adopted _____

Auditor's Signature _____ Auditor's Printed Name _____

Review Committee Signature(s) _____

(Copies to: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copies of tax filings to copies provided to next level PTA.)





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AUDIT CHECKLIST	Unit Name	Date		
DESCRIPTION	YES	NO	N/A	
Financial Records Provided: List missing records/forms not completed on recommendation report.	<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/> Bylaws & Standing Rules <input type="checkbox"/> Budget(s) <input type="checkbox"/> Last Audit Report <input type="checkbox"/> Ledger <input type="checkbox"/> Checkbook register				
<input type="checkbox"/> Cancelled checks (including voids) <input type="checkbox"/> Authorizations for Payment <input type="checkbox"/> Cash Verification Forms				
<input type="checkbox"/> Bank statements, bank books and deposit slips <input type="checkbox"/> Bank Reconciliations <input type="checkbox"/> Receipts/bills <input type="checkbox"/> Cash receipts				
<input type="checkbox"/> Executive board minutes <input type="checkbox"/> Association minutes <input type="checkbox"/> Committee reports <input type="checkbox"/> Treasurer Reports (Board & Association)				
<input type="checkbox"/> Financial Secretary Records <input type="checkbox"/> Annual Financial Report <input type="checkbox"/> Workers' Compensation Annual Payroll Report form				
<input type="checkbox"/> IRS Forms 990/990EZ/990N <input type="checkbox"/> State Form 199 <input type="checkbox"/> State Form RRF-1 <input type="checkbox"/> State Form TR-1 (if required)				
As required for PTAs with employees or independent contractors:				
<input type="checkbox"/> IRS Form 941 <input type="checkbox"/> IRS Form 1099 <input type="checkbox"/> State Form DE-6 <input type="checkbox"/> State Form DE-642 <input type="checkbox"/> Other: _____				
Beginning Balance Records				
1. Check to see if amount shown on first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of last audit	<input type="checkbox"/>	<input type="checkbox"/>		
Bank Reconciliation				
1. All bank statements opened, reviewed, signed & dated monthly by non-check signer	<input type="checkbox"/>	<input type="checkbox"/>		
2. All bank statements reconciled by treasurer and reviewed, signed & dated monthly by non-check signer	<input type="checkbox"/>	<input type="checkbox"/>		
3. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)	<input type="checkbox"/>	<input type="checkbox"/>		
4. Deposits and Checks Written: (signed by two authorized check signers per the bylaws)				
a) Recorded in checkbook register	<input type="checkbox"/>	<input type="checkbox"/>		
b) Recorded in ledger in proper line items/categories/columns	<input type="checkbox"/>	<input type="checkbox"/>		
c) Agree with treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>		
5. Electronic payments and deposits recorded in checkbook register, ledger and treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>		
6. Bank charges and interest recorded in checkbook register, ledger and treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>		
Membership				
1. Amount recorded and deposited equals total number of memberships received # _____ (members) @ \$ _____ (membership dues listed in bylaws) = \$ _____	<input type="checkbox"/>	<input type="checkbox"/>		
2. Amount forwarded to next level PTA equals total number of memberships received # _____ (members) @ \$ _____ (per capita amount listed in bylaws) = \$ _____	<input type="checkbox"/>	<input type="checkbox"/>		
Insurance – premium(s) forwarded to next level PTA by due date	<input type="checkbox"/>	<input type="checkbox"/>		
Minutes				
1. Original budget and updates/changes approved by association and recorded in minutes	<input type="checkbox"/>	<input type="checkbox"/>		
2. Funds released by association and recorded in minutes as released	<input type="checkbox"/>	<input type="checkbox"/>		
3. All expenditures approved and recorded in executive board minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>		
4. All expenditures approved/ratified in association minutes (List those expenditures not approved on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>		
5. Committee minutes record plans, proposed expenditures, and total of monies earned	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Authorizations for Payment (signed by secretary and president)	<input type="checkbox"/>	<input type="checkbox"/>		
1. All authorizations written for approved amounts (List missing authorizations on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>		
2. All authorizations have receipt/bill attached (List missing receipts/bills on recommendation report)	<input type="checkbox"/>	<input type="checkbox"/>		
3. Authorizations match checks written	<input type="checkbox"/>	<input type="checkbox"/>		
Income				
1. Deposits properly supported	<input type="checkbox"/>	<input type="checkbox"/>		
2. Cash Verification Forms used with two people counting money and signing	<input type="checkbox"/>	<input type="checkbox"/>		
3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports	<input type="checkbox"/>	<input type="checkbox"/>		
4. Designated income spent as specified	<input type="checkbox"/>	<input type="checkbox"/>		
Financial Secretary Reports				
1. Filed for every association and board meeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Receipts/Deposits agree with ledger & register	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Treasurer Reports				
1. Filed for every association and board meeting	<input type="checkbox"/>	<input type="checkbox"/>		
2. Agree with ledger and checkbook register	<input type="checkbox"/>	<input type="checkbox"/>		
3. Annual Financial Report	<input type="checkbox"/>	<input type="checkbox"/>		
Committee Reports				
1. Committee reports for all fundraisers submitted or report in minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reporting Forms and Tax Returns				
1. Verify that all forms have been filed annually (if required)	<input type="checkbox"/>	<input type="checkbox"/>		
Audit Reports				
1. Audit done semiannually	<input type="checkbox"/>	<input type="checkbox"/>		
2. Audit reviewed by review committee or conducted by qualified accountant	<input type="checkbox"/>	<input type="checkbox"/>		
3. Present written report with recommendations to executive board	<input type="checkbox"/>	<input type="checkbox"/>		
4. Present audit report to association for adoption	<input type="checkbox"/>	<input type="checkbox"/>		
5. Forward report to the next level PTA	<input type="checkbox"/>	<input type="checkbox"/>		
Audit Recommendations				
All "No" answers should be included in the report as recommendations to change financial procedures. At the completion of the audit, meet with president and financial officers to discuss recommendations and any corrections as needed. When errors have been corrected by a financial officer and accounts are accurate, draw a double line in red ink where the audit concludes on all records. Sign & date the audited materials.				
Mismanagement – Is mismanagement suspected? (Contact district PTA president immediately for assistance if yes.)	<input type="checkbox"/>	<input type="checkbox"/>		

Fig. F-5 Audit Checklist



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AUDIT REPORT

Date _____ Fiscal Year _____
 Name of Unit _____ IRS EIN _____
 Council Burbank District PTA First
 Bank Name _____ Account Name _____
 Bank Address _____ City/Zip _____
 Membership Dues Per Bylaws \$ _____
 Total Members YTD _____ E-Members YTD _____
Total Members not including TOTEM *E-Members = TOTEM members*

Dates covered by this audit _____ to _____
 Check numbers reviewed in this audit _____ to _____
 BALANCE ON HAND at date of last audit _____ (date) *Ending Balance on Hand from last Audit Report* → \$ _____
 RECEIPTS since last audit *Total Deposits from the PTAEZ Treasurer's Report* → \$ _____
 DISBURSEMENTS since last audit *Total Disbursements from the PTAEZ Treasurer's Report* → \$ _____
 BALANCE ON HAND as of _____ (date) *Balance from PTAEZ* → \$ _____

BANK RECONCILIATION

BANK STATEMENT BALANCE as of _____ (date) \$ _____
 DEPOSITS not yet credited (add to balance) \$ _____
 \$ _____ \$ _____ \$ _____
 UNCLEARED CHECKS (List check number and amount)
 # _____ \$ _____ # _____ \$ _____ # _____ \$ _____
 # _____ \$ _____ # _____ \$ _____ # _____ \$ _____
 TOTAL uncleared checks (subtract from balance) \$ _____
 BALANCE in checking account as of _____ (date) \$ _____
 *These lines must balance

These two lines must be the same, otherwise your audit does not balance.

Read the following when the auditor's report is given: I have examined the financial records of the treasurer of _____ PTA/PTSA and find them:

- correct.
- substantially correct with the attached recommendations and findings.
- partially correct. More adequate accounting procedures need to be followed so that a more thorough audit report can be given.
- incorrect.

Attach separate report of explanation and recommendations to executive board.
A separate audit form must be completed for each bank account.

Date Audit Completed _____ Date Audit Reviewed by Committee _____
 Date Executive Board Adopted _____ Date Association Adopted _____
Revision Includes Audit Review Committee Info
 Auditor's Signature _____ Auditor's Printed Name _____
 Review Committee Signature(s) _____

(Copies to: unit president, secretary, and treasurer; council treasurer or auditor and district PTA treasurer or auditor as directed by the district PTA. Attach copies of tax filings to copies provided to next level PTA.)

New PTAEZ Demo

Bank Ledger - AAA Checking
From July 1, 2019 to June 30, 2020

Deposit/Receipt #	Date	Amount	Description	Categories
Deposited Receipts				
Deposit	09/04/2019	6.00	totem dONATION	
Receipt #121371h	09/04/2019	6.00		Donation Collection Fee Donations
Deposit	09/05/2019	27.75	totem memberships AND DONATIONS	
Receipt #121372h	09/05/2019	27.75		Donation Collection Fee Donations Table Top Admission
Deposit	11/21/2019	128.34	WWB	
Receipt #121376h	11/01/2019	128.34		Outreach
Deposit	01/19/2020	2,602.00	CLEAR	
Receipt #121365h	06/28/2019	350.00	dep1	Yearbook
Receipt #121366h	06/28/2019	901.00	dep 2	Yearbook
Receipt #121367h	06/28/2019	40.00	corr1	Yearbook
Receipt #121362h	07/24/2019	390.00		1Room Party 1st
Receipt #121363h	07/24/2019	901.00		1Room Party 1st
Receipt #121364h	08/06/2019	10.00	membership	Membership Dues Membership Receipts Pass-Through
Receipt #121377h	11/21/2019	10.00	eScript payout	E-scrip income
Checks				
Check #106	11/01/2019	50.00	Reimbursement for PTA Meeting	AAA Checking Fundraiser PTA Membership Dues (AV)
Check #105	11/21/2019	25.78	Light bulbs	AAA Checking Bank Charges Grants
Check #107	11/21/2019	50.00	RLRS	AAA Checking Safety and Disaster Supplies Expense



Treasurer's Report
From June 1, 2020 to June 6, 2020

Date	Type	Number	Description	Amount	Totals
Gain FCU Savings					
			Balance On Hand 6/1/2020	\$	<u>5.00</u>
Total Deposits					
				\$	<u>0.00</u>
Total Disbursements					
				\$	<u>0.00</u>
Balance On Hand 6/6/2020					
				\$	<u>5.00</u>
Gain FCU Checking					
			Balance On Hand 6/1/2020	\$	<u>19,505.25</u>
Total Deposits					
				\$	<u>0.00</u>
Total Disbursements					
				\$	<u>0.00</u>
Balance On Hand 6/6/2020					
				\$	<u>19,505.25</u>



Sample Audit Recommendations

Sample PTA Summary of Audit Findings 2017-2018 School Year

July 1, 2017 - June 30, 2018

Warrants without proper supporting documentation:

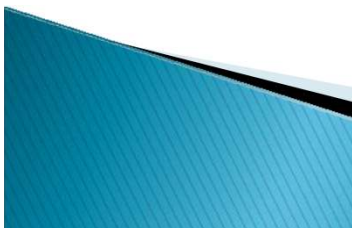
- There were warrants provided as supporting documentation for each expenditure made during the year under audit. However, most warrants (all but 6 warrants) did not contain a second approval signature from a PTA officer. In several cases, the only signature provided was the Secretary's - there was no approval from the President or designated officer if the President was named as the payee.
- The following warrants did not include an invoice or receipts as supporting documentation.

Check #	Payee	Amount	Comments
490	xxx	\$ 800.00	
492	xxx	0,284.50	
528	Renaissance Learning	1,705.28	
541	Myers-Stevens	156.80	
546	Easton Enterprises	101.63	Print-out of items ordered only; no invoice
547	xxx	300.00	
556	xxx	49.88	\$4 tip not included in amount reimbursed
559	xxx	70.00	Only \$11.98 receipts included as support
560	xxx	500.00	email from Donna Garcia only support (below)
578	Disneyland	450.00	Receipt was lost

- The following warrants did not include any approval signatures:
-Check #495 - AAA
-Check #513 - Carousel Graphics

Checks without proper signatures:

- The following five checks did not contain a valid second signature as required (all were signed only by AAA, Treasurer: #505, 513, 514, 517, 526).



Unit:

Check # 2761 to Check # 2768

Authorization for Payment

The UNIT Treasurer will please pay the following on order:

Date of Check	Payable To:	On Account Of:	Check #	Amount	Comments
9/3/19		Babysitting	2761	50.00	9/3 Meeting
9/3/19		Babysitting	2762	50.00	9/3 Meeting
9/3/19		President's Reimb.	2763	30.35	ID Badges
9/3/19		LIST Workshops	2764	126.62	
9/15/19		Memberships NB2C	2765	1,670.00	
9/23/19		Babysitting	2766	146.75	Inv 1065 - LIST
9/3/19		LIST Workshops	2767	13.59	
9/23/19		Reflections	2768	850.00	Advance
		Total To Be Ratified:		2,937.31	
		To Be Paid this date:			
		Babysitting	2769	50.00	
		Babysitting	2770	50.00	
		Total to be Paid:		100.00	
		Total of This Warrant:		3,037.31	

THIS IS TO VERIFY THAT THE ABOVE ITEMS WERE APPROVED:

President

Date

Meeting Date 10/7/19

Recording (or Financial) Secretary

Date



_____ PTA

REQUEST FOR ADVANCE/PAYMENT AUTHORIZATION

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name _____ Telephone (____) _____
 Address _____
 City/Zip _____

Funds being requested for: _____

List estimated costs: _____ \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____

TOTAL ADVANCE REQUESTED \$ _____

I request the above advance for expenses of authorized _____ PTA business. Within two weeks of the completed assignment, I agree to submit an expense statement along with the required receipts and to refund any unused portion of the advance or to claim money due to me, providing the total is not in excess of the approved amount.

Signature _____ Date _____

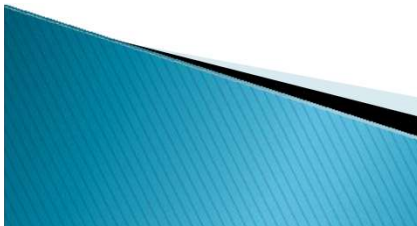
FOR PTA TREASURER USE:

- Membership-approved activity Funds released by membership
- Executive Board-approved expenditure

Budget Category	Budgeted Amount	Check Number	Amount

President's signature: _____ Date: _____

Date approved in minutes: _____ Secretary's signature: _____





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PAYMENT AUTHORIZATION/REQUEST FOR REIMBURSEMENT

ATTACH ALL RECEIPTS TO THIS EXPENSE STATEMENT

Name of Payee _____

PTA Position _____

Address _____

City/Zip _____

Telephone (____) _____ Email _____

Expenditure was for: _____

List Expenditures: _____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

TOTAL EXPENSE \$ _____

Total Amount Claimed From Above \$ _____

Minus Advance Received \$ _____

Reimbursement Claimed \$ _____

Not claimed – donate to PTA \$ _____

Refund to PTA (Enclose Check) \$ _____

Signature _____ Date _____

Signature of VP/Chairman for Program/Event _____

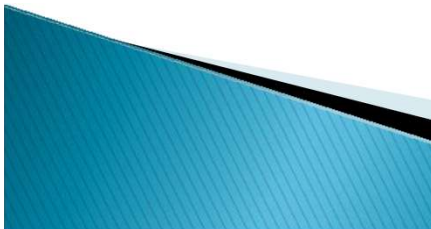
FOR PTA TREASURER USE:

- Membership-approved activity
- Funds released by membership
- Executive Board-approved expenditure

Check Number	Category	Amount Advanced	Expenses	Amount Owed or Due

President's signature: _____ Date: _____

Date approved in minutes: _____ Secretary's signature: _____
03/2009





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CASH VERIFICATION FORM

(Membership, Fundraisers, Donations)

UNIT NAME _____
ACTIVITY _____ DATE _____

COINS
_____ X 1¢ = _____
_____ X 5¢ = _____
_____ X 10¢ = _____
_____ X 25¢ = _____
_____ X 50¢ = _____
_____ X \$1 = _____
TOTAL \$ _____

CURRENCY
_____ X \$1 = _____
_____ X \$5 = _____
_____ X \$10 = _____
_____ X \$20 = _____
_____ X \$50 = _____
_____ X \$100 = _____
TOTAL \$ _____

CHECKS *Attach adding machine tape of itemized checks.*
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____
_____ \$ _____ # _____ \$ _____

Cash Total: _____ Check Total: _____

Cash Total: _____
Check Total: _____
Grand Total: _____

Membership Dues
_____ members @ \$ _____ (dues) = \$ _____ + donations = \$ _____ Grand Total \$ _____

FOR OFFICIAL USE ONLY

Signature _____	Amount Received: \$ _____
Signature _____	Signature _____
Signature _____	Date _____

Fig. F-8 Cash Verification Form



**AUTHORIZATION TO TRANSFER FUNDS
BETWEEN ACCOUNTS**

Date: _____

Reason for transfer: _____

Transfer from account: _____

Transfer to account: _____

Amount to transfer: _____

Requested by: _____

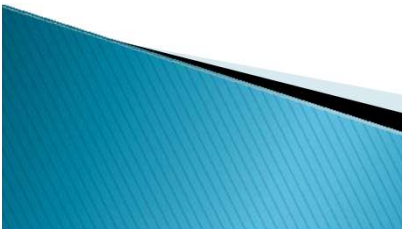
Authorized by: _____
(Authorized Check Signer)

(Authorized Check Signer)

*This form must be signed by two authorized check signers before any transfer may be made.
Signatures by facsimile copy will be accepted.*

Date of Transfer _____ Bank Transaction Number _____

10/2010





everychild's voice

COMMITTEE REPORT

Please write a committee report for all PTA activities. Attach any detailed information as requested or needed. Report to be filed with president, secretary, treasurer, historian, auditor, committee chairman and others if requested.

Activity Details

Name of activity _____ Date held _____ Time _____
Location _____ Approved by PTA membership on: (date) _____
Presented in cooperation with (list group, agency or organization) _____

Goals

Money to be used for _____

Committee Details

Chairman _____ Secretary _____
Members (including students) _____
Consultants _____

Meetings

Date(s) meetings were held: (1) _____ (2) _____ (3) _____ (4) _____ (5) _____

Financial Details

Proposed budgeted income \$ _____ Actual income \$ _____
Proposed budgeted expense \$ _____ Actual expense \$ _____
Net income \$ _____

Volunteer Details

Number of volunteers needed to conduct activity adequately: _____ Total volunteer hours: _____

Recommendations

Do again Do NOT do again Do again, but modify (explain in #11 below)

Report Details. Attach any detailed information as requested.

1. Was insurance company contacted prior to planning? Yes No
Was extra coverage required? Yes No
Cost? _____
2. Was the *Insurance and Loss Prevention Guide* reviewed prior to event? Yes No
3. Was a written contract required? Yes No
Association approval? Yes No Signed by president and one elected officer? Yes No
4. Was the timing of the activity appropriate? Yes No
If not, suggest more appropriate date(s): _____
5. Attach a detailed timeline to report.
6. Were there any special requirements? Yes No
Explain: _____
7. How was activity publicized? _____
Attach any articles or fliers _____
8. Specify equipment needs: _____
9. Special contacts/contact information (Speakers, judges, service providers): _____
10. Attach a detailed financial report. Attach copies of all inventory reports and cash verification forms for auditor.
11. Additional comments: _____

NOTE

The California State PTA strongly suggests that any fundraiser be audited immediately if a large amount of monies was raised.

Prepared by _____ Date _____

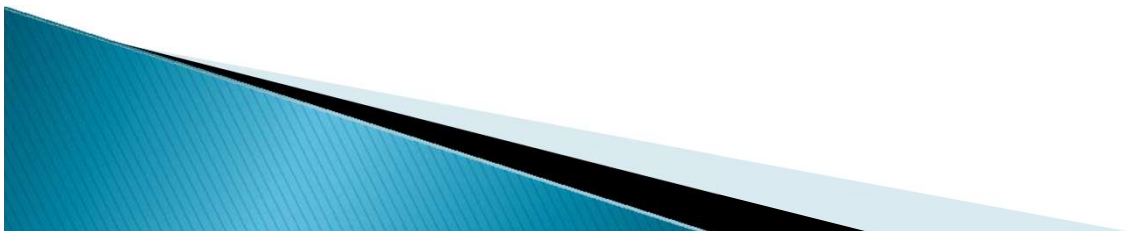
Report due 30 days after completion of activity.

What is needed to submit your audit

- ▶ Audit report for each account
- ▶ Audit checklist 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



Websites:

- ▶ <http://toolkit.capta.org/>
- ▶ <http://toolkit.capta.org/?s=auditor>
- ▶ <http://toolkit.capta.org/forms/>



*Thank you, we appreciate
your time and dedication.*