

# PTA AUDIT FORM

**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, 4506 SE Belmont St., Suite 108B, Portland, OR 97215 postmarked on or before November 30<sup>th</sup>.

<b>Date</b>	<b>PTA Name</b>
<b>Local Unit ID#</b>	<b>Oregon PTA Region #</b>

**Auditor/Auditing Committee: Please complete Sections A and B, then sign and date form.**

**Section A**

*Please check the financial records provided:*

<input type="checkbox"/> Checkbook register or ledger	<input type="checkbox"/> Copies of board and general minutes
<input type="checkbox"/> All bank statements and deposit receipts	<input type="checkbox"/> Annual financial report
<input type="checkbox"/> All cash counting forms and receipts	<input type="checkbox"/> All cancelled and voided checks
<input type="checkbox"/> All treasurer's reports	<input type="checkbox"/> Copy of last year's audit report
<input type="checkbox"/> Approved budget	<input type="checkbox"/> Filed 990 or 990N confirmation email.

**Section B**

<b>Description</b>	<b>Yes</b>	<b>No</b>
<b>Beginning Balance Records</b>		
1. Does the amount shown on the 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? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
<b>Bank Reconciliation</b>		
1. Were all bank statements reconciled monthly by treasurer and reviewed by another person not authorized to sign checks or related to a check signer? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the ending balance (checkbook register, ledger and treasurer report) agree with last bank statement (adjusted for outstanding checks and deposits not posted to bank statement)? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
3. Did all checks written contain two authorized check signers? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
4. Were all checks and deposits properly recorded in checkbook register, ledger and treasurer reports? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
5. Were all bank charges and interest recorded in checkbook register, ledger and treasurer reports? If no, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>Expenditures</b>		
1. Were all expenses/authorizations written for approved amounts? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
2. Did all expenses/authorizations have receipt/bill attached? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
3. Did all expenses/authorizations match checks written? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>

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Description	Yes	No
4. Did the PTA use a credit or debit card to make purchases? If yes, was there written documentation authorizing purchase(s)?	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<b>Income</b>		
1. Were all deposits properly supported? If no, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Were all funds received counted by two or more persons using a cash counting form? If no, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Did the funds received match deposits recorded in checkbook register, ledger and treasurer reports? If no, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Was designated income spent as specified? If no, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>Insurance</b>	<input type="checkbox"/>	<input type="checkbox"/>
1. Did the PTA purchase insurance?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Membership</b>		
1. _____ # of memberships collected?	<input type="checkbox"/>	<input type="checkbox"/>
2. _____ # of membership dues submitted to Oregon PTA	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<b>Minutes</b>		
1. Did the minutes include budget approval?	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the minutes include all budget amendments?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Reporting Forms and Taxes</b>		
1. If the PTA is incorporated was the fee paid on or before the due date?	<input type="checkbox"/>	<input type="checkbox"/>
2. Was the 990 tax form completed and submitted on or before the due date?	<input type="checkbox"/>	<input type="checkbox"/>
3. Was the CT-12 completed and submitted on or before the due date?		
<b>Treasurer Reports</b>		
1. Were treasurer reports filed monthly?	<input type="checkbox"/>	<input type="checkbox"/>
2. Did treasurer reports agree with ledger and checkbook register?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Audit Recommendations</b>		
Use this area or attach another page to provide any findings or recommendations.		

\_\_\_\_\_  
 Auditor Name

\_\_\_\_\_  
 Auditor Signature

\_\_\_\_\_  
 Date