# PTA ANNUAL AUDIT/FINANCIAL REVIEW FORM (Page 1 of 2)

Florida PTA
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Date of Audit (mm/dd/yyyy): _____ 8 Digit Local PTA Unit ID | | | | | | | | |

PTA/PTSA Name (**No Abbreviations**): _____ County: _____

Audit Contact Person: _____ PTA Position: _____

Street Address: _____

City: _____ Zip: _____

Phone: _____ Email: _____

Bank Institution Name **Required:** _____

List All Other Financial Accounts (*e.g. Paypal, Stripe*) _____

☐ **Audit Period:** July 1, 20 ___ to June 30, 20 ___ **OR** ☐ **Interim Audit Period:** *(mm/dd/yy) - (mm/dd/yy)* _____

***Section A*** Audit Committee: **ONLY check the boxes of the financial records provided to you**

Copy of last annual audit report (June 30 previous year)

- ☐ **ALL Financial Statements** (including, but not limited to: PayPal, Stripe, Square, etc.)
- ☐ Checkbook and Checkbook register with running balance (handwritten, excel, QuickBooks, etc.)
- ☐ Treasurer's Ledger Book (Excel Spreadsheet, QuickBooks, etc.)
- ☐ Deposit Receipts/Records
- ☐ Cash Verification Forms and Receipts
- ☐ Check Request Forms with receipts/invoices attached
- ☐ Pre-Approved Authorization Forms for Debit & EFT Expenses
- ☐ Electronic Banking Agreement Form
- ☐ Receipts for Itemized Invoices Paid
- ☐ Proof of PTA Insurance - **Expiration Date:** _____
- ☐ Copy of interim audit(s) that were conducted during the year (If Applicable)
- ☐ Monthly Treasurer Reports from All meetings (including last general membership meeting)
- ☐ Copy of Final "Approved" budget and ALL Amendments (voted upon by the membership at a general meeting)
- ☐ Minutes of **all** board, executive committee, and general meetings (Secretary can provide)
- ☐ Complete copy of IRS Form 990, 990EZ, or 990N "Accepted" confirmation from the previous tax year.
- ☐ Bylaws - Current copy, Stamped Approved by Florida PTA
- ☐ Inactive Year - No Records Provided **(County Council & Region Representative Use Only)**

ALL Check numbers covered by this audit: **Beginning check #** _____ **Ending Check #** _____

1. **BALANCE ON HAND** (*must match audit **on June 30th of previous year)***.....$ _____
2. **ALL INCOME** (*received since last annual audit)*.....$ _____
3. **TOTAL CASH** (***Add** Line 1 and Line 2 together for Total Cash*) .....$ _____
4. **EXPENSES/DISBURSEMENTS** (***Must include outstanding checks**)*.....$ _____
5. **BOOK BALANCE ON HAND** (***Subtract** Line 4 from Line 3*).....$ _____ ★
6. **TOTAL ACCOUNTS/STATEMENT BALANCE** as of June 30, 20 ___.....$ _____
7. **OUTSTANDING CHECKS** (*Total amount of all outstanding checks)*.....$ _____
8. **Balance of All Accounts** (***Subtract** **Line 7 from Line 6***).....$ _____ ★

★ ***Reconciliation Note: Line 5 and Line 8 must be the same to balance the PTA books to bank. If Line 5 and Line 8 are NOT equal, your audit report is not reconciled. Re-check outstanding checks and deposits.***

**Outstanding Checks** *(Provide the information below for All outstanding Checks) Include additional documentation if needed.*

| Check Date | Check # | Amount | Payee Name, Phone Number, Email Address |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

FLORIDA PTA COMPLIANCE: (1) A copy of the signed and dated Audit Report must be submitted to Florida PTA annually (2) Local unit cannot conduct any financial transactions until the audit is complete and submitted to Florida PTA. (3) Once the Form 990 is filed with the IRS, you are required to forward an "accepted" copy of the 990N or complete copy of the 990EZ or 990 Long Form, to Florida PTA. You must include copies of all Forms and Schedules filed with the IRS.

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PTA/PTSA Name: _____ County: _____

To determine which IRS form 990 must be filed, answer the questions below:

| Yes | No | |
|---|---|---|
| ☐ | ☐ | The IRS form 990EZ or 990 Long Form was filed for the previous year. |
| ☐ | ☐ | The **average** gross receipts for the past (3) three years are greater than $50,000. |

If you answered **YES to Any** of these questions, **YOU MUST COMPLETE** numbers 9 through 11 to calculate the Gross Income and Total Expenses to be used on your IRS for 990EZ or 990 (long form). If you answered NO to all, skip this step and go to **Section B.**

9. Total number of members for this Year _____ x **$4.50** = **(Payments made to FPTA)** $ _____
10. Subtract line 9 from line 2 to calculate **Gross Receipts used for IRS reporting on Form 990** $ _____
11. Subtract line 9 from line 4 to calculate **Total Expenses used for IRS reporting on Form 990** $ _____

***Section B*** Check **Yes** / **No** / or **N/A** for each of the following questions.

| Y | N | N/A | |
|---|---|---|---|
| ☐ | ☐ | ☐ | 1. Does amount shown on first bank statement (adjusted for outstanding checks and deposits) correspond to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of audit from previous annual audit? |
| ☐ | ☐ | ☐ | 2. Were bank statements reconciled monthly by the treasurer? |
| ☐ | ☐ | ☐ | 3. Were bank statements signed by another person not authorized to sign checks or related to a check signer? |
| ☐ | ☐ | ☐ | 4. Did all checks written contain two signatures (President, Treasurer or other Elected Official / bank signatory)? |
| ☐ | ☐ | ☐ | 5. Were all checks properly recorded in checkbook register, ledger and with treasurer reports? |
| ☐ | ☐ | ☐ | 6. Were all bank transactions recorded in checkbook register, ledger and treasurer reports? |
| ☐ | ☐ | ☐ | 7. Did the PTA purchase insurance? |
| ☐ | ☐ | ☐ | 8. Were all check requests and reimbursement authorizations approved by the president or designee and contain receipts? |
| ☐ | ☐ | ☐ | 9. Did the PTA get pre-approval for all payments made via electronic funds transfer (EFT), credit card, and/or debit card? |
| ☐ | ☐ | ☐ | 10. Did the PTA Purchase or Receive Gift Cards/Gift Certificates? |
| | | ☐ | 11. Were Gift Cards/Gift Certificates documented properly? |
| ☐ | ☐ | ☐ | 12. Did the PTA use Cash Verification Forms or Cash Count Sheet? |
| ☐ | ☐ | ☐ | 13. Were all funds received and counted by two persons and verified by the treasurer? |
| ☐ | ☐ | ☐ | 14. Did funds received match deposits recorded in the checkbook register ledger and treasurer reports? |
| ☐ | ☐ | ☐ | 15. Was income spent according to the approved/amended budget? |
| ☐ | ☐ | ☐ | 16. Did the general membership meeting minutes also include budget approval? |
| ☐ | ☐ | ☐ | 17. Did the general membership meeting minutes also include a motion and vote for approval of all budget amendments? |
| ☐ | ☐ | | **18. Do they Match? The Number of memberships sold _____ And the Number of memberships paid to the state _____** |
| ☐ | ☐ | | |

**Check ONE:**

☐ I (We) have audited the books and find them to be correct.
☐ I (We) have audited the books and found the following problems and or/make these suggestions.
☐ I (We) have audited the books and found significant problems that must be reported to Florida PTA immediately for assistance

***AUDIT COMMENTS REQUIRED If the audit committee finds missing funds, inadequate records, or if standard best practices and accounting procedures are not used, please attach detailed findings and recommendations.***

**Please Confirm the following items are attached:**

☐ Copy of the June 30th Bank Statement ☐ A copy of our audit findings/recommendations *(if applicable)*

******** ORIGINAL SIGNATURES ARE REQUIRED (Florida PTA does NOT accept electronic signatures.)********

| | | |
|---|---|---|
| **Signature - Auditor 1** | **Signature - Auditor 2** | **Signature - Auditor 3** |
| ☐ Professional Auditor or CPA (if applicable) | | |
| *Print Name Auditor 1* | *Print Name Auditor 2* | Print Name Auditor 3 |
| **Incoming President** Signature | **Incoming Treasurer** Signature | |
| *Print Name President* | *Print Name Treasurer* | **Date Audit Submitted to Florida PTA** |

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