

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

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**

- |                                                                                                                        |                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Copy of last annual audit report (June 30 previous year)                                      | <input type="checkbox"/> Copy of interim audit(s) that were conducted during the year (If Applicable)                           |
| <input type="checkbox"/> <b>ALL Financial Statements</b> (including, but not limited to: PayPal, Stripe, Square, etc.) | <input type="checkbox"/> Monthly Treasurer Reports from All meetings (including last general membership meeting)                |
| <input type="checkbox"/> Checkbook and Checkbook register with running balance (handwritten, excel, QuickBooks, etc.)  | <input type="checkbox"/> Copy of Final "Approved" budget and ALL Amendments (voted upon by the membership at a general meeting) |
| <input type="checkbox"/> Treasurer's Ledger Book (Excel Spreadsheet, QuickBooks, etc.)                                 | <input type="checkbox"/> Minutes of <b>all</b> board, executive committee, and general meetings (Secretary can provide)         |
| <input type="checkbox"/> Deposit Receipts/Records                                                                      | <input type="checkbox"/> Complete copy of IRS Form 990, 990EZ, or 990N "Accepted" confirmation from the previous tax year.      |
| <input type="checkbox"/> Cash Verification Forms and Receipts                                                          | <input type="checkbox"/> Bylaws - Current copy, Stamped Approved by Florida PTA                                                 |
| <input type="checkbox"/> Check Request Forms with receipts/invoices attached                                           | <input type="checkbox"/> Inactive Year - No Records Provided ( <b>County Council &amp; Region Representative Use Only</b> )     |
| <input type="checkbox"/> Pre-Approved Authorization Forms for Debit & EFT Expenses                                     |                                                                                                                                 |
| <input type="checkbox"/> Electronic Banking Agreement Form                                                             |                                                                                                                                 |
| <input type="checkbox"/> Receipts for Itemized Invoices Paid                                                           |                                                                                                                                 |
| <input type="checkbox"/> Proof of PTA Insurance - <b>Expiration Date:</b> _____                                        |                                                                                                                                 |

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

1. **BALANCE ON HAND** (must match audit **on June 30<sup>th</sup> 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 |
|------------|---------|--------|-----------------------------------------|
|            |         |        |                                         |
|            |         |        |                                         |
|            |         |        |                                         |
|            |         |        |                                         |
|            |         |        |                                         |
|            |         |        |                                         |

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                      |                                                                                                                                                                                                                                                   |
|--------------------------|--------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Were bank statements reconciled monthly by the treasurer?                                                                                                                                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Were bank statements signed by another person not authorized to sign checks or related to a check signer?                                                                                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Did all checks written contain two signatures (President, Treasurer or other Elected Official / bank signatory)?                                                                                                                               |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Were all checks properly recorded in checkbook register, ledger and with treasurer reports?                                                                                                                                                    |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Were all bank transactions recorded in checkbook register, ledger and treasurer reports?                                                                                                                                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Did the PTA purchase insurance?                                                                                                                                                                                                                |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Were all check requests and reimbursement authorizations approved by the president or designee and contain receipts?                                                                                                                           |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Did the PTA get pre-approval for all payments made via electronic funds transfer (EFT), credit card, and/or debit card?                                                                                                                        |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Did the PTA Purchase or Receive Gift Cards/Gift Certificates?                                                                                                                                                                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Were Gift Cards/Gift Certificates documented properly?                                                                                                                                                                                        |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Did the PTA use Cash Verification Forms or Cash Count Sheet?                                                                                                                                                                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. Were all funds received and counted by two persons and verified by the treasurer?                                                                                                                                                             |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Did funds received match deposits recorded in the checkbook register ledger and treasurer reports?                                                                                                                                            |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. Was income spent according to the approved/amended budget?                                                                                                                                                                                    |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 16. Did the general membership meeting minutes also include budget approval?                                                                                                                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 17. Did the general membership meeting minutes also include a motion and vote for approval of all budget amendments?                                                                                                                              |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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**☐ Professional Auditor or CPA (if applicable)

Print Name Auditor 1

**Signature - Auditor 2**

Print Name Auditor 2

**Signature - Auditor 3**

Print Name Auditor 3

**Incoming President Signature**

Print Name President

**Incoming Treasurer Signature**

Print Name Treasurer

**Date Audit Submitted to Florida PTA**