

PTA AUDIT RECONCILIATION SHEET

PTA Name: Sunnyside SCRIP
Date: 9/15/13

BANK STATEMENT

Balance 7/01 \$ 35,165.05
(from statement)

Deposits (all year)

+(add) \$ 106,400.24
Total \$ 141,565.29

Withdrawals (all year)

-(subtract) \$ 99,617.40

Balance 6/30 \$ 41,947.89

(from statement)

Signed by: Lambert James Woodlawn

PTA REPORTS

Carry Over \$ _____

+ uncleared checks/expenses from prior yr
\$ _____

-uncleared deposits from prior year
\$ _____

Should match bank balance at 7/01
\$ _____

Income for year

+(add) \$ _____

Total \$ _____

Expenses for year

-(subtract) \$ _____

Uncleared expenses/checks for this year
+(add) \$ _____

Uncleared deposits
-(subtract) \$ _____

Should match bank balance 6/30

Total \$ 41,947.89

AUDIT CHECKLIST

Name of PTA/PTSA: Sunnyside - Scrip
Date of Audit: 9/15/13 Fiscal Year: 7/1/12 - 6/30/13

BUDGET:

1. Date prior year's fiscal year audit approved by membership: _____
If not approved, explain: _____
2. Was a copy of the budget provided to the auditor? Yes/No
If no, explain: yes

FINANCIAL REPORTS:

1. Did the treasurer prepare a detailed, written financial report for each of the 12 months? Yes/No
If no, explain: _____
2. Was a detailed, written financial report presented at every Board of Directors meeting? Yes/No
If no, explain: _____
3. Did the treasurers' report show, in detail, the source(s) of all income and expenses? Yes/No
If no, explain: _____
4. Was there any period of time which exceeded sixty (60) days when no written treasurers report was provided? Yes/No
If no, explain: _____
5. Did the treasurer prepare an annual year-end detailed, written financial report? Yes/No
If no, explain: _____

FINANCIAL PROCEDURES/CONTROLS:

1. Were PTA funds always deposited promptly into the PTA bank accounts? Yes/No
If no, explain: _____
2. Were PTA funds ever deposited into a personal account? Yes/No
If yes, explain: _____
3. Were PTA funds ever deposited into a school account? Yes/No
If yes, explain: _____
4. Were PTA funds ever placed in a school building safe? Yes/No
If yes, explain: _____
5. Did two (2) or more people always count the funds? Yes/No
If no, explain: _____
6. Was there a proper invoice/receipt for each expenditure? Yes/No
If no, explain: _____

BANK ACCOUNTS:

1. Does the PTA have more than one checking account?

Yes/No
Yes/No

If yes, are you auditing that account also?

If no, explain: _____

2. Were all checks properly signed by two (2) officers?

Yes/No

If no, list checks: none available - ACT transfer

3. Are all checks accounted for including VOIDED checks?

Yes/No

If no, explain: none available - ACT transfer

4. Is there a PTA savings account or Certificate of Deposit account?

Yes/No

If yes, are you auditing those accounts?

Yes/No

If no, explain: _____

5. List officers who are signers on PTA checking account(s):

1. Cynthia Carrell 2. Elizabeth Levi

3. Dan Keppler 4. _____

5. _____ 6. _____

(You will be able to verify that Officers are signing the checks.)

NONPROFIT CORPORATION:

1. Is the PTA incorporated?

Yes/No
Yes/No

If yes, was the fee paid before expiration date?

If no, explain: transfer of treasurer

INTERNAL REVENUE SERVICE:

1. Was the proper tax form(s) filed when due?

Yes/No

Did they file: 990EZ: _____ 990: E-card: _____

BANK RECONCILIATION:

1. Was the bank account reconciled with the bank statement within ten (10) days after receipt of the bank statement?

Yes/No

If no, explain: except July/August due to building closure

2. Did the monthly, written financial reports balance with the bank statement?

Yes/No

If no, explain: _____

3. Did the year end financial report reconcile with the bank statement?

Yes/No

If no, explain: _____

4. At the time of the audit, had all checks cleared the bank?

Yes/No

If no, list check numbers that have not cleared: _____

EXAMINATION OF BOOKS AND RECORDS:

- 1. Were there any checks written for "cash"? Yes/No
If yes, explain: N/A
- 2. Were any checks made payable to one of the two (2) officers signing that particular check? Yes/No
If yes, list checks: N/A
- 3. Have all the financial obligations of the PTA been paid in full? Yes/No
If no, explain: _____

OTHER:

- 1. Was the treasurer cooperative during the audit process? Yes/No
- 2. Were there questions that could not be answered solely by an examination of the books and records and required additional information from the treasurer or another person? Yes/No
If yes, explain: clarifying questions
- 3. Were the books and records kept in an orderly/organized fashion? Yes/No
- 4. Were minutes from all general meetings and board meetings available for audit? Yes/No
If no, explain: _____

RECOMMENDATIONS & COMMENTS FROM THE AUDITOR:

Date audit completed: 9/15/13

Signed: Tamberlee Tarver

Print Name: Tamberlee Tarver, Woodlawn

PTA AUDIT RECONCILIATION SHEET

PTA Name: Sunnyside

Date: 9/15/13

BANK STATEMENT

Balance 7/01 \$ 35,530.15

(from statement)

Deposits (all year)

+(add) \$ _____

Total \$ 141,694.49

Withdrawals (all year)

-(subtract) \$ 116,7789.38

Balance 6/30 \$ 9,435.26

(from statement)

Signed by: [Signature] (Woodlawn) [Signature]

PTA REPORTS

Carry Over \$ 35,530.15

+ uncleared checks/expenses from prior yr

\$ _____

-uncleared deposits from prior year

\$ _____

Should match bank balance at 7/01

\$ 35,530.15

Income for year ~~11999116684~~ 139592.

+(add) \$ ~~119921.887~~ 927712

Total \$ ~~133553.00~~ 170123.03

Expenses for year

-(subtract) \$ 147,561.67

Uncleared expenses/checks for this year 22561.36

+(add) \$ _____

Uncleared deposits

-(subtract) \$ _____

Should match bank balance 6/30

Total \$ ~~9604.16~~ 9265.36

(E empty acct & outstanding \$5705.66)

AUDIT CHECKLIST

Name of PTA/PTSA: Sunny Side

Date of Audit: 9/15/13 Fiscal Year: 7/1/12 - 6/30/13

BUDGET:

- 1. Date prior year's fiscal year audit approved by membership: ✓
If not approved, explain: _____
- 2. Was a copy of the budget provided to the auditor?
If no, explain: _____

Yes/No

FINANCIAL REPORTS:

- 1. Did the treasurer prepare a detailed, written financial report for each of the 12 months?
If no, explain: _____
- 2. Was a detailed, written financial report presented at every Board of Directors meeting?
If no, explain: No Meeting Dec. + July
- 3. Did the treasurers' report show, in detail, the source(s) of all income and expenses?
If no, explain: _____
- 4. Was there any period of time which exceeded sixty (60) days when no written treasurers report was provided?
If no, explain: _____
- 5. Did the treasurer prepare an annual year-end detailed, written financial report?
If no, explain: _____

Yes/No
 Yes/No
 Yes/No
 Yes/No
 Yes/No

FINANCIAL PROCEDURES/CONTROLS:

- 1. Were PTA funds always deposited promptly into the PTA bank accounts?
If no, explain: _____
- 2. Were PTA funds ever deposited into a personal account?
If yes, explain: _____
- 3. Were PTA funds ever deposited into a school account?
If yes, explain: _____
- 4. Were PTA funds ever placed in a school building safe?
If yes, explain: _____
- 5. Did two (2) or more people always count the funds?
If no, explain: not consistently
- 6. Was there a proper invoice/receipt for each expenditure?
If no, explain: _____

Yes/No
 Yes/No
 Yes/No
 Yes/No
 Yes/No
 Yes/No

6889.79

BANK ACCOUNTS:

- 1. Does the PTA have more than one checking account? Yes/No
 If yes, are you auditing that account also? Yes/No
 If no, explain: _____
 - 2. Were all checks properly signed by two (2) officers? Yes/No
 If no, list checks: _____
 - 3. Are all checks accounted for including VOIDED checks? Yes/No
 If no, explain: Note on Void File
 - 4. Is there a PTA savings account or Certificate of Deposit account? Yes/No
 If yes, are you auditing those accounts? Yes/No
 If no, explain: _____
 - 5. List officers who are signers on PTA checking account(s):
 1. Cynthia Carrell 2. Elizabeth Levi
 3. Dan Keppeler 4. _____
 5. _____ 6. _____
- (You will be able to verify that Officers are signing the checks.)

NONPROFIT CORPORATION:

- 1. Is the PTA incorporated? Yes/No
 If yes, was the fee paid before expiration date? Yes/No
 If no, explain: transfer of treasurers

INTERNAL REVENUE SERVICE:

- 1. Was the proper tax form(s) filed when due? Yes/No
 Did they file: 990EZ: _____ 990: E-card: _____

BANK RECONCILIATION:

- 1. Was the bank account reconciled with the bank statement within ten (10) days after receipt of the bank statement? Yes/No
 If no, explain: Not in July & Aug
- 2. Did the monthly, written financial reports balance with the bank statement? Yes/No
 If no, explain: _____
- 3. Did the year end financial report reconcile with the bank statement? Yes/No
 If no, explain: _____
- 4. At the time of the audit, had all checks cleared the bank? Yes/No
 If no, list check numbers that have not cleared: outstanding checks

EXAMINATION OF BOOKS AND RECORDS:

- 1. Were there any checks written for "cash"? Yes/No
If yes, explain: _____
- 2. Were any checks made payable to one of the two (2) officers signing that particular check? Yes/No
If yes, list checks: _____
- 3. Have all the financial obligations of the PTA been paid in full? Yes/No
If no, explain: _____

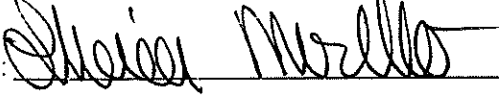
OTHER:

- 1. Was the treasurer cooperative during the audit process? Yes/No
- 2. Were there questions that could not be answered solely by an examination of the books and records and required additional information from the treasurer or another person? Yes/No
If yes, explain: _____
- 3. Were the books and records kept in an orderly/organized fashion? Yes/No
- 4. Were minutes from all general meetings and board meetings available for audit? Yes/No
If no, explain: _____

RECOMMENDATIONS & COMMENTS FROM THE AUDITOR:

Great record keeping, thank you

Date audit completed: 9/15/13

Signed: 

Print Name: Livia Merello