

Non-signer Review of Financial Statements

PTA Name: _____ PTA #: _____ - _____ - _____

Financial statement date(s): _____ Date statements reviewed: _____

What month was the PTA incorporated: _____ * (treasurer complete only this question)

* If that is the reviewing month, was the WA Secretary of State(SOS) annual report filed? _____

I have verified that the treasurer has provided the following documents:

- ☐ Current checkbook if using duplicates, check register, or digital copies of checks from the reviewing month
- ☐ All records pertaining to any transactions that have occurred within this particular month (ex: receipts, invoices, deposits, etc.)
- ☐ Current membership approved budget
- ☐ A detailed, written financial report dated from the first day of this month to the last day of this month
- ☐ Board meeting and General membership meeting minutes that indicate that a detailed financial report was presented and distributed to the board in non-meeting months
- ☐ A reconciliation report indicating that all the PTA accounts were reconciled this month and a current month treasurer report
- ☐ Statements from all bank and investment accounts owned by the PTA
- ☐ Statements from all electronic payment and credit card accounts owned by the PTA

Please write True or False after each statement below (any with a “false” marked, please explain in notes):

Review Every Month

1. The name on all bank statements, credit cards, and digital accounts are in the name of the PTA.
2. The PTA uses a payment/reimbursement form/check request for each expenditure.
3. The committee chair or a board member signed the reimbursement form on all expenditures.
4. All receipts are attached to the reimbursement form.
5. All the expenditures listed on the bank statement correlate with a reimbursement form.
6. Every expenditure is part of the current membership approved budget.
7. All checks are accounted for including voided checks.
8. All checks are signed by two elected officers of the PTA.
9. No checks are written for “cash”
10. No checks were signed by the same person receiving the funds.

11. There are no checks written to an individual for an even dollar/cent amount (ex: \$20.00).
_____ If false but not a concern, no need to put in notes below.
 12. Dues were paid to WSPTA this month through givebacks if there were new members last month.
 13. If there was a PayPal, Venmo, Stripe, etc. account listed as a transaction on this month's bank statement, the statement was reviewed to ensure that all transactions match the membership approved budget.
 14. A tally sheet is attached to every deposit.
 15. All deposits on every financial institute statement agree with the entries in the reconciliation report.
 16. Every deposit was a part of the approved budget
 17. All the ending account balances on the bank statements match the "bank statement ending balance" noted on the reconciliation report.
 18. All large fund transfers between accounts were recorded in meeting minutes.
 19. If there is a secured credit card, there is no overdue balance owed.
 20. If there is a secured credit card there has been no cash withdrawn.
 21. Meeting minutes indicate that the treasurer prepared and distributed a monthly report.
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Check for November

Did the board review and renew the PTA's insurance policy? Indicate the date paid _____

Was the 990 form submitted to the IRS? Indicate the date paid _____

Review for April

If the PTA had an ongoing business such as a school store, concession stand during athletic events, or regular popcorn sales last calendar year, was Washington State sales tax submitted?

Review for May

Was the charitable organization registration renewed?

Items of concern (use the back of the page if necessary):

Printed name of reviewer: _____

Signature: _____

Do not sign until you are satisfied with answers to any of your questions. If you have further questions that can't be answered by the treasurer please contact another member of the executive committee.