



## 5 Point Audit Review Checklist of PTA Unit Audits (For Council Use)

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Perform the following review procedures of each PTA unit audit in a timely manner and prior to submitting the audit to district PTA.

Indicate review by initialing and dating the Audit Report in the bottom right corner. All unit Audit Reports must be initialed and dated to be accepted by First District PTA.

- Ensure the Audit Report is complete, including:
  - Conclusion is consistent with Audit Checklist findings.
  - Report is dated.
  - Report is adopted by the unit Executive Board and Association, with adoption dates noted.
  - Report is signed by the unit auditor.
  
- Ensure “Dates covered by this audit” are consistent with council’s understanding of the unit’s fiscal year end per unit bylaws.
  
- Ensure “Balance on Hand” at audit period end agrees to (equals) “Balance in checking account” at audit period end.
  
- Ensure completeness of the Audit Checklist, and ensure all “No” answers have been included in the report as recommendations to change financial procedures.
  
- Ensure “No” is selected for “Mismanagement”. If “Yes” is selected, contact district PTA president immediately for assistance.

If any errors or inconsistencies are identified through the review process, inform the unit president, treasurer and auditor. The Audit Report will need to be corrected/updated, re-adopted by the unit Executive Board and Association and resubmitted to council.