

## Local Unit Audit Report

An audit for Washington-Lee High School PTA, on record with EIN, 23-7374842 was completed on 9/7/10 by Audit Committee.



The audit was presented to the \_\_\_\_\_ board on \_\_\_\_\_ and adopted by the general membership on \_\_\_\_\_.  
 The audit period was from 8/1/09 to 7/31/10. The date of the last audit was \_\_\_\_\_. A form 990 \_\_\_\_\_ as a result of total receipts for the reporting year.

Council Membership: \_\_\_\_\_ District: \_\_\_\_\_

Signed: \_\_\_\_\_ Signed: \_\_\_\_\_  
 President Treasurer  
 AM phone number: ( ) \_\_\_\_\_  
 PM phone number: ( ) \_\_\_\_\_  
 Email: \_\_\_\_\_

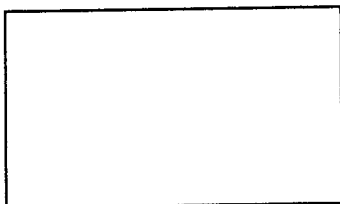
**AUDITOR or AUDIT COMMITTEE:**

- The records of the treasurer of Lisa Knox are correct.
- The records of the treasurer of \_\_\_\_\_ were found to be inadequate to complete the audit after attempting to locate missing records. Please see attached comments.

<p><b>Auditor:</b></p> <p>Signed: _____</p> <p>Printed Name: _____</p> <p>Organization: _____</p> <p>Address: _____</p> <p>Phone number: _____</p>	<p><b>Audit Committee:</b></p> <p>Signed:  _____                      Audit Committee Chair</p> <p>Signed:  _____                      Audit Committee Member</p> <p>Signed: _____                      Audit Committee Member</p>
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 (Space below for use by the VAPTA Treasurer or designee only).

Verified as a valid local unit audit by: \_\_\_\_\_



Print Name: \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Date \_\_\_\_\_

**Audit Report for:** Washington - Lee HS PTA **EIN:** 23-7374842  
**Per Member Dues for** 2009-10 **(year)** \$1287 **(amount)**

The following audit information is submitted to the Virginia PTA as the annual audit of this association.

<b>1. Beginning Balance</b>		\$ 28,583.09
<b>2. Receipts</b>	<i>Total of all receipts and credits.</i>	\$ 55317.13
<b>3. Add line 1 and line 2:</b>		\$83,900.22
<b>4. Expenses</b>	<i>Total of all checks written and debits</i>	\$ 48,300.78
<b>5. Subtract line 4 from line 3 for "BALANCE ON HAND"</b> <i>(Should match check register)</i>		\$ 35,599.44

**OUTSTANDING CHECKS AND DEPOSITS:**

<b>6. Balance on Last Bank Statement:</b>		\$ 36,660.44
<b>Outstanding Checks:</b>		
Check #	Payable to:	Amount
2142	Arlington County School Fund	1,000.00
2170	Jesse O'Neal	35.00
2174	Pamela Sums	35.00
2230	CCPTA	15.00
	see below	
	<b>TOTAL OUSTANDING CHECKS:</b>	\$ 1136.00
<b>7. Subtract total for Outstanding Checks from Line 6.</b>		\$ 35,524.44
<b>Outstanding Deposits</b>		
Source of Deposit		Amount
Grocery Coupons		75.00
	<b>TOTAL OUTSTANDING DEPOSITS:</b>	\$ 75.00
<b>8. Add total Outstanding Deposits to Line 7.</b>		\$ 35,599.44
<b>9. Enter amount in line 8 to verify "BALANCE ON HAND"</b> <i>Should match check register and amount in Line 5.</i>		\$ 35,599.44

# 2234 CCPTA 2.00  
 2239 Barbara Shaffer 49.00

# AUDIT CHECKLIST / FINANCIAL MANAGEMENT

Name of PTA/PTSA: Washington - Lee High School PTA

Date of this audit: 9/7/10  
 Date of last audit: 8/20/10

Period covered by this audit: 2009-10  
 Period covered by this audit: 2008-09

The purpose of this Audit Checklist/Financial Management Form is to provide the PTA/PTSA Board, Treasurer, and Audit Committee with a tool, or guideline, to conduct an inspection of the books and records and a review of the financial management practices of the PTA/PTSA. **Stewardship of other people's money is an important part of volunteer activity and requires systematic and ongoing attention.** This checklist should be completed by the board and auditor or audit committee and kept with the adopted audit report and filed with the permanent financial records.

### TREASURER'S FILES

1. Were all records turned over in a timely manner to the audit committee?  Yes  No
2. Did the treasurer's books contain a copy of the bylaws and standing rules?  Yes  No
3. Did the treasurer's books contain a copy of the adopted budget?  Yes  No
4. Did the treasurer's books contain minutes of all meetings?  Yes  No
5. Did the treasurer's books contain a copies of previous audits?  Yes  No

### BUDGET

1. Was the budget prepared by a budget committee?  Yes  No  
 If "NO" - Who prepared the budget?

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2. Was the budget reviewed by the Board?  Yes  No
  3. Did the general membership approve the budget?  Yes  No  
 Date: \_\_\_\_\_ If "NO" Explain:

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4. Did the budget conform to the format illustrated in *Money Matters*?  Yes  No

### TREASURER'S REPORTS

1. Was a detailed, written treasurer's report presented at every Board meeting?  Yes  No
2. Was a detailed, written treasurer's report presented at every general membership meeting?  Yes  No
3. Were the reports clear, concise and easily understood?  Yes  No
4. Did the reports show, in detail, the source(s) of all income and expenses?  Yes  No
5. Did the treasurer prepare an annual or year-end detailed, written report?  Yes  No

### FINANCAIL PROCEDURES/CONTROLS

1. Were PTA funds always deposited promptly into the PTA bank account?  Yes  No
2. Did two (2) or more people always count the funds?  Yes  No
3. Was a receipt always written to the person who gave the funds to the treasurer?  Yes  No
4. Was all income properly allocated and categorized into the appropriate budget line-items?  Yes  No
5. Were expenditures properly allocated and categorized into the appropriate budget line-items?  Yes  No
6. Was there a proper invoice or receipt for each expenditure?  Yes  No
7. Was every expenditure part of the approved budget or properly approved at a general membership meeting or a board meeting?  Yes  No
8. Are all PTA monies kept separate from school, personal, or other organization's funds?  Yes  No

### MEMBERSHIP DUES

1. What was the PTA/PTSA's total membership count for the year? 408
2. What was the date and dollar amount of dues sent to VAPTA?  
 Date 11/9/09 + 5/28/10 \$ Dues 1150 + 20
3. What was the amount of dues paid to Council, if applicable? \$ 117

**Auditor or Audit Committee Comments:**

*The auditor or audit committee may include any comments, recommendations or concerns in this section or attach separately to the audit report for consideration by the incoming treasurer and/or local unit board.*