

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

Purpose: To meet Florida PTA and IRS audit compliance requirement stated in the bylaws.

Instructions: The Executive Board shall select an audit committee of three members or hire a professional auditor/CPA annually according to the Local Unit Bylaws, Article VII, Section 5. The PTA/PTSA Treasurer shall organize and submit to the auditor(s) all financial records and forms listed below after the end of the fiscal period, June 30, each year. The completed audit must be presented and adopted by the members at the first general membership meeting in the following year. To remain in good standing, PTAs are required to upload a completed, signed and dated, copy of the Audit Report to Florida PTA as soon as it is completed or by the due date specified in bylaws Article IV Basic Policies, item i.

If you are unable to upload your audit via MemberHub, please send the audit ONE of the following ways to Florida PTA:

Email to: audit@FloridaPTA.org FAX: 407-240-9577 Mail to: Florida PTA, 1747 Orlando Central Parkway, Orlando, FL 32809
This audit must be completed before filing the IRS 990. Please provide a completed copy of this audit to the person preparing your Form 990.

Date of Audit: 1/7/2021 8 Digit Local PTA Unit ID

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FULL PTA/PTSA Name: SB MONTESSORI PTA County: Broward

Audit Contact Person: Yasira Angulo PTA Position: Treasurer

Street Address: 1947 NW 169th Ave City: Pembroke Pines Zip: 33028

Cell Phone: 786-449-1706 Home Phone: _____ Email: yangulo88@gmail.com

Auditor/Audit Committee: Please complete Sections A and B. Audit Period Covered: July 1, 2019 to June 30, 2020

Section A

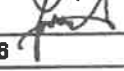
To the Audit Committee: Please check the boxes of the financial records provided to you from the Treasurer:

- | | |
|---|--|
| <input type="checkbox"/> Copy of last annual audit report, (as of June 30 previous year) | <input type="checkbox"/> If any were conducted, copies of any interim audits that were conducted during the year |
| <input type="checkbox"/> All Bank Statements (including PayPal, Square, Venmo, etc.) | <input checked="" type="checkbox"/> Treasurer's reports from ALL PTA/PTSA meetings including final general membership Annual Meeting |
| <input type="checkbox"/> Checkbook register with running balance (handwritten, excel, QuickBooks, etc.) | <input type="checkbox"/> Copy of Final Approved budget and all amendments (voted upon and approved by the membership at a general meeting) |
| <input type="checkbox"/> Checkbook | <input checked="" type="checkbox"/> Minutes of all board, executive committee and association meetings (From Secretary's Procedure Book) |
| <input type="checkbox"/> Cancelled checks | <input type="checkbox"/> A current copy of "Annual Financial Review (PTA Audit)" from Florida PTA Kit of Materials, Section 3, Dollars and Sense |
| <input type="checkbox"/> Copies of ALL credit card statements (if applicable) | <input checked="" type="checkbox"/> Bylaws - Current copy of your bylaws, stamped approved by FPTA |
| <input type="checkbox"/> All Deposit Receipts/Records | <input type="checkbox"/> Filed copy of IRS Form 990, 990EZ or 990N "accepted" confirmation from previous tax year. |
| <input type="checkbox"/> All Cash Verification Forms and Receipts | |
| <input type="checkbox"/> All Check Request Forms with receipts/bills attached | |
| <input type="checkbox"/> Pre-Approval & Authorization Forms for credit, debit, and EFT expenses | |
| <input type="checkbox"/> Receipts of bills paid or itemized statements | |
| <input checked="" type="checkbox"/> Treasurer's Ledger Book (Excel Spreadsheet, QuickBooks, etc.) | |

Section B

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? Y N
2. Were bank statements reconciled monthly by the treasurer and signed by another person not authorized to sign checks or related to a check signer? Y N
3. Did all checks written contain two signatures (President, Treasurer or other Elected Official / bank signatory)? Y N
4. Were all checks properly recorded in checkbook register, ledger and with treasurer reports? Y N
5. Were all bank charges and interest recorded in checkbook register, ledger and treasurer reports? Y N
6. Did the PTA purchase insurance? Y N
7. Were all check requests and reimbursement authorizations approved by the president or designee and contain receipts? Y N
8. Did the PTA get pre-approval for all payments made via electronic funds transfer (EFT), credit card, and/or debit card? Y N
9. Did the PTA use Cash Verification Forms or Cash Count Sheet? Y N
10. Were all funds received and counted by two persons and verified by the treasurer? Y N
11. Did funds received match deposits recorded in the checkbook register ledger and treasurer reports? Y N
12. Was income spent according to the approved/amended budget? Y N
13. Did the general membership meeting minutes include budget approval? Y N
14. Did the general membership meeting minutes include a motion and vote for approval of all budget amendments? Y N
15. 10 # of memberships sold 10 # of membership dues paid to the state - Do they match? Y N

Please contact and return the completed audit to the incoming treasurer. Incoming Treasurer cannot write checks until audit is completed.

Outgoing Treasurer's Signature:  Date: 1/11/21
Daytime Phone Number: 786-449-1706 Email: yangulo88@gmail.com
Incoming Treasurer's Name: Yasira Angulo
Daytime Phone Number: 786-449-1706 Email: yangulo88@gmail.com

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

Date of Audit: 1/11/21

8 Digit Local PTA Unit ID

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PTA/PTSA Name: _____ County: _____

Dates covered by this Audit/Fiscal Year: July 1, 20 19 to June 30, 20 20

Check numbers covered by this audit: Beginning check # N/A Ending check # N/A

1. BALANCE ON HAND (at time of last audit on June 30th of previous year).....\$ 0
2. RECEIPTS/INCOME received since last audit.....\$ 0
3. TOTAL CASH (add Line 1 and Line 2 together for Total Cash)\$ 0
4. EXPENSES/DISBURSEMENTS since last audit.....\$ 0
5. BALANCE ON HAND as of date of audit (subtract Line 4 from Line 3).....\$ 0 ★
6. BANK STATEMENT BALANCE as of June 30, 20 20\$ 0
7. OUTSTANDING CHECKS (write total amount of outstanding checks).....\$ 0

Date of Check	Check #	Amount of Transaction

8. Balance in Checking Account (Subtract Line 7 from Line 6).....\$ 0 ★

★ 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.

If receipts reported on line 2 is greater than or equal to \$50,000, and your average gross receipts for the past (3) years are greater than \$50,000, YOU MUST COMPLETE THIS SECTION below to calculate the Gross Income and Total Expenses to be used on your IRS Form 990EZ or 990 (long form).

9. Total Members Paid for this Fiscal Year 10 x \$3.50 = (payments made to FPTA) \$ 35
10. Subtract line 9 from line 2 to calculate Gross Receipts used for IRS reporting on Form 990 \$ 0
11. Subtract line 9 from line 4 to calculate Total Expenses used for IRS reporting on Form 990 \$ 0

This audit must be completed before filing the IRS 990. Please provide a copy of this audit to the person preparing your Form 990.

PLEASE 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 the district 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, this information must be detailed on attached findings and recommendations.

I (We) have attached our findings/recommendations to this form.

[Signature]
Auditor 1 / Reviewer Signature
 Professional Auditor or CPA

Printed Name Auditor 1/Reviewer

[Signature]
Current President's Signature

[Signature]
Auditor 2 / Reviewer Signature

Adela Carascilla
Printed Name Auditor 2/Reviewer

[Signature]
Current Treasurer's Signature

[Signature]
Auditor 3 / Reviewer Signature

Valerie Martinez
Printed Name Auditor 3/Reviewer

1/11/2021
Date

FLORIDA PTA COMPLIANCE: (1) A copy of the signed and dated Audit Report must be submitted to Florida PTA by September 30 annually (2) ALL ORIGINAL SIGNATURES ARE REQUIRED ON PAGE 2. (3) Once the appropriate 990 is filed with the IRS, on or before November 15, you are required to forward an "accepted" copy of the 990 or a complete signed and dated copy of the 990EZ or 990 to Florida PTA. Include copies of all 990EZ and 990 Schedules.