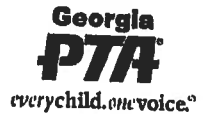


Sent 10/5/18

PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 1 OF 3)

Purpose: To remain in compliance with the bylaws, be in good standing and to verify funds raised and spent by the unit.



Instructions:

- The Board of Directors must select an auditor or auditing committee no later than two weeks prior to the end of the school year. Refer to Bylaws, Article VII, Section 4.
- The treasurer shall submit to the auditor(s) all financial records and forms listed below.
- Local units and councils should scan and email the audit/financial review form to audit990@georgiapta.org if possible. Otherwise, please mail to Georgia PTA, 114 Baker St. NE, Atlanta, GA 30308-3366. Audits must be sent in by the last business day in September. You must also send a copy to your local council, if applicable, or to your district Director if there is no council.

Date	4/9/2017		PTA Local Unit ID#	9884	
District	10	Council	Atlanta		
Contact Person	Keith Cyr		PTA Name	Morningside Elementary School	
Address	1053 E Locksprings Rd. NE		PTA Position	Treasurer	
State	GA	Zip	30306	City	Atlanta
Cell Phone	404-723-2234		Email	meschoalptatreasurer@gmail.com	
			Home Phone	N/A	

Auditor/Auditing Committee: Please complete all sections. PTA, please mark PTA boxes in Section A for documents you are providing.

Year 20 16 - 20 17

Section A:

Please check all Financial records provided

PTA Auditor	
<input checked="" type="checkbox"/>	Checkbook register (a listing of all checks)
<input checked="" type="checkbox"/>	All bank statements
<input checked="" type="checkbox"/>	All funds verification forms and deposit slips
<input checked="" type="checkbox"/>	All check request forms with receipts/bills attached
<input checked="" type="checkbox"/>	All treasurer's reports
<input checked="" type="checkbox"/>	Adopted budget and approved amendments
<input checked="" type="checkbox"/>	Copies of all minutes (board, executive and general)
<input checked="" type="checkbox"/>	Copy of local unit bylaws

PTA Auditor

PTA Auditor	
<input checked="" type="checkbox"/>	General ledger report (list all receipts/disbursements)
<input checked="" type="checkbox"/>	The annual financial report (profit and loss statement)
<input checked="" type="checkbox"/>	Cancelled checks or bank images from bank statement
<input checked="" type="checkbox"/>	Copy of insurance
<input checked="" type="checkbox"/>	Itemized statements and receipts of bills paid
<input checked="" type="checkbox"/>	Copy of last year's audit report and 990 or 990N
<input checked="" type="checkbox"/>	Copy of the final bank statement for the last audit period

- General ledger report (list all receipts/disbursements)
- The annual financial report (profit and loss statement)
- Cancelled checks or bank images from bank statement
- Copy of insurance
- Itemized statements and receipts of bills paid
- Copy of last year's audit report and 990 or 990N
- Copy of the final bank statement for the last audit period

Section B:

To be completed by the Auditor ONLY

Y N

- Does the amount shown on the first bank statement (adjusted for outstanding checks and deposits) correspond to the starting balance recorded in the checkbook register, ledger, treasurer's reports and ending balance of the last audit?
- Were the bank statements reconciled monthly by the treasurer and signed by the president and another person not authorized to sign checks or related to the signers?
- Did all checks written contain two (2) signatures? President, treasurer or one another elected officer?
- Were all checks properly recorded in the checkbook register, ledger or treasurer's reports? - See ATTACH #10
- Were all bank charges and interest recorded in the checkbook register, ledger and treasurer's reports? "
- Did the PTA purchase insurance?
- Were all authorizations approved by the president or their designee and contain receipts?
- Did the PTA make payments by a PTA credit or debit card?
- Did the PTA use the Funds Verification Forms?
- Were all funds received counted by two persons with the treasurer being the third counter?
- Did the funds received match the deposits recorded in the checkbook register, ledger and treasurer's reports? - see report
- If the PTA accepts payment by credit/debit cards (e.g. PayPal) are those funds reconciled and posted in the register?
- Did you receive a copy of the approved/amended budget?
- Was the income spent according to the approved/amended budget?
- Did the general meeting minutes contain budget approval?
- Did the general meeting minutes include all budget amendments?
- Did the general meeting minutes include the audit report approval?
- Do the membership numbers match? No # of memberships collected? 444 # of membership dues submitted to the state?

Please contact and return the completed audit to the new incoming treasurer. The outgoing treasurer needs to sign the audit form before handing over to the auditor/audit committee.

Outgoing Treasurer's Signature [Signature] Date 4/9/2017
 Outgoing Treasurer's Daytime Phone 404-723-2234 Email meschoalptatreasurer@gmail.com
 Incoming Treasurer's Name Keith A. Cyr Daytime Phone 404-723-2234 Email meschoalptatreasurer@gmail.com

PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 1)



Purpose: To remain in compliance with the bylaws and in good standing.

Instructions:

- The Board of Directors must select an auditor or auditing committee no later than two weeks prior to the end of the school year. Refer to Bylaws, Article VII, Section 4.
- The treasurer shall submit to the auditor(s) all financial records and forms listed below.
- Mail completed PTA Audit/Financial Review to Georgia PTA, 114 Baker Street, NE, Atlanta, GA 30308-3366 postmarked on or before the last business day of September.

Date 09/18/2018		Local Unit ID # 5884	
District 10	Council Atlanta		
Contact Person Angela Howard Keith Cyr		PTA Name Morningside Elementary	
Address 1053		PTA Position President Treasurer	
State GA	Zip 30306	Email meschoolptatreasurer@gmail.com	
Cell Phone 404-723-2234		Home Phone n/a	

Auditor/Auditing Committee: Please complete Sections A and B.

Year 20 16 - 20 17

Section A

Please check the Financial records provided:

- | | |
|---|---|
| <input type="checkbox"/> Checkbook register | <input type="checkbox"/> Treasurer's book (also referred to as a cash book) or ledger |
| <input type="checkbox"/> All Bank statements and deposit receipts | <input type="checkbox"/> A copy of "Conducting the Audit" from this Leadership Resource |
| <input type="checkbox"/> All Cash Verification Forms and receipts | <input type="checkbox"/> The annual financial report |
| <input type="checkbox"/> All Check requests forms with receipts/bills | <input type="checkbox"/> Checkbook and cancelled checks |
| <input type="checkbox"/> All treasurer's reports | <input type="checkbox"/> Itemized statements and receipts of bills paid |
| <input type="checkbox"/> Adopted budget and approved amendments | <input type="checkbox"/> Copy of last year's audit report & filed 990 or 990N confirmation e-mail |
| <input type="checkbox"/> Copies of board, executive committee and association minutes | |
| <input type="checkbox"/> Copy of local unit bylaws | |

Section B

- 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 last audit? Y N
- 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
- Did all checks written contain two signatures (president and treasurer or one other elected officer)? Y N
- Were all checks properly recorded in checkbook register, ledger and with treasurer reports? Y N
- Were all bank charges and interest recorded in checkbook register, ledger and treasurer reports? Y N
- Did the PTA purchase insurance? Y N
- Were all authorizations approved by the president or their designee and contain receipts? Y N
- Did the PTA make payments by credit card or debit card? Y N
- Did the PTA use Cash Verification Forms? Y N
- Were all funds received counted by two persons with the treasurer being the third counter? Y N
- Did funds received match deposits recorded in the checkbook register ledger and treasurer reports? Y N
- Did you receive a copy of the approved/amended budget? Y N
- Was income spent according to the approve/amended budget? Y N
- Did the minutes include budget approval? Y N
- Did minutes include all budget amendments? Y N
- 444 # of memberships collected? 444 # of memberships dues submitted to the state? Y N

Please contact and return the completed audit to the new incoming treasurer.

Outgoing Treasurer's Signature: [Signature] Date: 11/12/2018
 Daytime Phone Number: 404-723-2234 Email: Keith.Cyr@comcast.net
 Incoming Treasurer's Name: [Signature]
 Daytime Phone Number: 404-723-2232 Email: Keith.Cyr@comcast.net

PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 2)



Year 20 16 - 20 17

Date 09/18/2018

PTA Name Mominside Elementary LU ID # 9884

Council Atlanta District 10

Dates covered by this audit/financial review from: June 1, 2016 to: May 31, 2017

1.	Balance on Hand (From Date of Last Audit).....	\$ <u>215154.09</u>
2.	Receipts (From last audit to date of audit).....	\$ <u>278164.90</u>
3.	Total Cash (add 1 and 2 together).....	\$ <u>493318.89</u>
4.	Disbursements (From last audit to date of audit).....	\$ <u>430836.20</u>
5.	Balance on Hand (Date of Audit).....	\$ <u>35927.63</u>
6.	Bank Statement Balance as of <u>05/31/17</u> (date).....	\$ <u>38463.42</u>
7.	Checks Outstanding (List check number and amount)	

8. Total Outstanding Checks \$ 2536.79

9. Balance in Checking Account (Subtract line 8 from line 6)..... \$ 38463.42

Note: Amounts on line 5 and 9 should be the same.

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.

We have attached our findings/recommendations to this form.

Melissa F. Dawson Auditor(s)/Reviewer(s) Signature(s)
Neecole Burton President's Signature
[Signature] Auditor(s)/Reviewer(s) Signature(s)
[Signature] Treasurer's Signature
11/15/18 Date

The auditor/auditing committee report must be in writing. If the auditing committee finds there are not adequate records or inappropriate accounting procedures used, this information should be noted.

Note: A copy of the Financial Review/Audit must be submitted to Georgia PTA by the last business day in September. Once the appropriate 990 is filed with the IRS, please submit the IRS Filing Verification form and appropriate documents to Georgia PTA.

PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 3 of 3)

Year 20 16 - 20 17

Date 10/03/2018



PTA Name Morninside Elementary LU ID # 9884

Council Atlanta District 10

This page must be completed if any of the following occur:

- Any of the required documents from section A are not provided.
- Any of the boxes in section B are marked with a no.**
**Exception: letter h. Did the PTA make payments by a PTA credit or debit card? Should be no, if yes must be noted.
- If line 2 or 3 are marked on page 2.

See attached spreadsheet showing discrepancies.

There was a lack of information in items provided, namely bank statements and historic reports. The committee was able to recreate these from the bank ledger and existing software.

Platinum Business Checking

Account number: [REDACTED] ■ May 1, 2017 - May 31, 2017 ■ Page 1 of 6

WELLS
FARGO

MORNINGSIDE SCHOOL PTA
1516 N MORNINGSIDE DR NE
ATLANTA GA 30306-3242

Questions?

Available by phone 24 hours a day, 7 days a week:
Telecommunications Relay Services calls accepted

1-800-CALL-WELLS (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: wellsfargo.com/biz

Write: Wells Fargo Bank, N.A. (297)
P.O. Box 6995
Portland, OR 97228-6995

Your Business and Wells Fargo

Cash flow is a key indicator of the financial health of your business. Find tips and strategies for effective cash flow management at wellsfargoworks.com.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wellsfargo.com/biz or call the number above if you have questions or if you would like to add new services.

Business Online Banking

Online Statements

Business Bill Pay

Business Spending Report

Overdraft Protection

Activity summary

Beginning balance on 5/1	\$55,083.88
Deposits/Credits	6,092.48
Withdrawals/Debits	- 22,712.94
Ending balance on 5/31	\$38,463.42
Average ledger balance this period	\$47,666.18

Account number: [REDACTED]

MORNINGSIDE SCHOOL PTA

Georgia account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): [REDACTED]

For Wire Transfers use

Routing Number (RTN): [REDACTED]

Overdraft Protection

Your account is linked to the following for Overdraft Protection:

■ Savings - [REDACTED]

5:14 PM
07/05/17

Morningside Elementary School PTA
Reconciliation Summary
1002 - Checking, Period Ending 05/31/2017

	May 31, 17
Beginning Balance	55,083.88
Cleared Transactions	
Checks and Payments - 44 Items	-22,712.94
Deposits and Credits - 19 Items	6,092.48
Total Cleared Transactions	-16,620.46
Cleared Balance	<u>38,463.42</u>
Uncleared Transactions	
Checks and Payments - 17 Items	-3,922.79
Total Uncleared Transactions	-3,922.79
Register Balance as of 05/31/2017	<u>34,540.63</u>
New Transactions	
Checks and Payments - 8 Items	-5,668.38
Deposits and Credits - 3 Items	1,938.56
Total New Transactions	-3,729.82
Ending Balance	<u><u>30,810.81</u></u>

5:14 PM

07/05/17

Morningside Elementary School PTA
Reconciliation Detail
 1002 - Checking, Period Ending 05/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	05/31/2017					
Bill Pmt -Check	06/29/2017	2819	Nakemmi Hawkins	X	2.01	6,092.48
				X	0.00	6,092.48
Total Deposits and Credits					6,092.48	6,092.48
Total Cleared Transactions					-16,620.46	-16,620.46
Cleared Balance					-16,620.46	38,463.42
Uncleared Transactions						
Checks and Payments - 17 Items						
Bill Pmt -Check	03/13/2017	2716	Susan Roche		-153.89	-153.89
Bill Pmt -Check	03/17/2017	2726	Double the Fun Ente...		-500.00	-653.89
Bill Pmt -Check	05/05/2017	2770	Rapid Sign Systems		-421.37	-1,075.26
Bill Pmt -Check	05/05/2017	2764	Acadia Coffee Servi...		-81.49	-1,156.75
Bill Pmt -Check	05/05/2017	2775	GT Urban Honey Be...		-50.00	-1,206.75
Bill Pmt -Check	05/16/2017	2785	Michelle Olympiadis		-200.55	-1,407.30
Bill Pmt -Check	05/16/2017	2786	Sue Bates		-200.00	-1,607.30
Bill Pmt -Check	05/16/2017	2783	Kelly Webb		-50.83	-1,658.13
Bill Pmt -Check	05/25/2017	2803	Stacey Graves		-341.91	-2,000.04
Bill Pmt -Check	05/25/2017	2790	Brittany Hamilton		-199.44	-2,199.48
Bill Pmt -Check	05/25/2017	2792	Crystal Stroud		-138.43	-2,337.91
Bill Pmt -Check	05/25/2017	2806	Toika Valkova		-88.48	-2,426.39
Bill Pmt -Check	05/25/2017	2798	Michelle Kimmons		-41.67	-2,468.06
Bill Pmt -Check	05/31/2017	2809	Ian Irwin		-550.38	-3,018.44
Bill Pmt -Check	05/31/2017	2807	Amber Ackerman		-524.70	-3,543.14
Bill Pmt -Check	05/31/2017	2810	Valerie Taylor		-344.00	-3,887.14
Bill Pmt -Check	05/31/2017	2808	Deborah Joffre		-35.65	-3,922.79
Total Checks and Payments					-3,922.79	-3,922.79
Total Uncleared Transactions					-3,922.79	-3,922.79
Register Balance as of 05/31/2017					-20,543.25	34,540.63
New Transactions						
Checks and Payments - 8 Items						
Bill Pmt -Check	06/05/2017	2812	Deborah Solomon		-830.00	-830.00
Bill Pmt -Check	06/05/2017	2811	Arden Rowland		-388.02	-1,218.02
Bill Pmt -Check	06/29/2017	2816	Audrey Sofianos		-2,919.80	-4,137.82
Bill Pmt -Check	06/29/2017	2814	Anastasia Hulsizer		-515.00	-4,652.82
Bill Pmt -Check	06/29/2017	2813	Amy Hartman		-378.00	-5,030.82
Bill Pmt -Check	06/29/2017	2818	Michelle Olympiadis		-233.00	-5,263.82
Bill Pmt -Check	06/29/2017	2815	Angela Howard		-211.06	-5,474.88
Bill Pmt -Check	06/29/2017	2822	Deonne Malick		-193.50	-5,668.38
Total Checks and Payments					-5,668.38	-5,668.38
Deposits and Credits - 3 Items						
Deposit	06/23/2017				9.41	9.41
Deposit	06/30/2017				485.20	494.61
Deposit	06/30/2017				1,443.95	1,938.56
Total Deposits and Credits					1,938.56	1,938.56
Total New Transactions					-3,729.82	-3,729.82
Ending Balance					-24,273.07	30,810.81

Morningside Elementary School PTA
Reconciliation Detail
 1002 · Checking, Period Ending 05/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						55,083.88
Checks and Payments - 44 items						
Bill Pmt -Check	01/30/2017	2650	Damarious Bilbo	X	-102.00	-102.00
Bill Pmt -Check	02/08/2017	2670	Amber Ackerman	X	-1,260.00	-1,362.00
Bill Pmt -Check	03/22/2017	2747	Brittany Hamilton	X	-96.00	-1,458.00
Bill Pmt -Check	04/26/2017	2757	Jostens Inc.	X	-3,313.79	-4,771.79
Bill Pmt -Check	04/26/2017	2760	Ritsa Zaharis	X	-1,436.56	-6,208.35
Bill Pmt -Check	04/26/2017	2763	US Games	X	-625.23	-6,833.58
Bill Pmt -Check	04/26/2017	2758	Julie Turner	X	-200.00	-7,033.58
Bill Pmt -Check	04/26/2017	2753	BTT funsupport	X	-192.50	-7,226.08
Bill Pmt -Check	04/26/2017	2762	Sigrid Vale	X	-129.51	-7,355.59
Bill Pmt -Check	04/26/2017	2761	Sandra Adams	X	-60.23	-7,415.82
Bill Pmt -Check	04/26/2017	2759	Michelle Olympiadis	X	-43.16	-7,458.98
Bill Pmt -Check	04/26/2017	2751	Beth Barry	X	-42.41	-7,501.39
Bill Pmt -Check	04/26/2017	2754	Cheryl Carter	X	-20.14	-7,521.53
Check	05/02/2017		Square	X	-25.00	-7,546.53
Check	05/02/2017		Intuit	X	-19.95	-7,566.48
Bill Pmt -Check	05/05/2017	2769	Georgia Ensemble T...	X	-1,935.00	-9,501.48
Bill Pmt -Check	05/05/2017	2767	Christi Feeney	X	-1,300.60	-10,802.08
Bill Pmt -Check	05/05/2017	2765	Anastasia Hulsizer	X	-515.00	-11,317.08
Bill Pmt -Check	05/05/2017	2773	US Games	X	-366.25	-11,683.33
Bill Pmt -Check	05/05/2017	2772	Sandra Adams	X	-236.26	-11,919.59
Bill Pmt -Check	05/05/2017	2768	Cynthia Baird Camp...	X	-163.56	-12,083.15
Bill Pmt -Check	05/05/2017	2771	San Francisco Coffe...	X	-120.00	-12,203.15
Bill Pmt -Check	05/05/2017	2774	Atlanta Botanical Ga...	X	-100.00	-12,303.15
Bill Pmt -Check	05/05/2017	2766	Beth Barry	X	-16.67	-12,319.82
Bill Pmt -Check	05/16/2017	2778	Avalon Catering	X	-1,150.00	-13,469.82
Bill Pmt -Check	05/16/2017	2779	Bright Orange, LLC	X	-936.20	-14,406.02
Bill Pmt -Check	05/16/2017	2782	Dianne McAnallen	X	-196.28	-14,602.30
Bill Pmt -Check	05/16/2017	2777	Automated Print	X	-150.00	-14,752.30
Bill Pmt -Check	05/16/2017	2776	Aly Nussear	X	-128.74	-14,881.04
Bill Pmt -Check	05/16/2017	2780	Christi Feeney	X	-109.00	-14,990.04
Bill Pmt -Check	05/25/2017	2799	Michelle Olympiadis	X	-3,035.54	-18,025.58
Bill Pmt -Check	05/25/2017	2789	Audrey Sofianos	X	-1,393.32	-19,418.90
Bill Pmt -Check	05/25/2017	2802	Squeegee Sharks	X	-806.00	-20,224.90
Bill Pmt -Check	05/25/2017	2795	Jones Awards	X	-443.48	-20,668.38
Bill Pmt -Check	05/25/2017	2794	Heath Holdsworth	X	-400.00	-21,068.38
Bill Pmt -Check	05/25/2017	2791	Christi Feeney	X	-388.05	-21,456.43
Bill Pmt -Check	05/25/2017	2801	Rathi Rao	X	-305.55	-21,761.98
Bill Pmt -Check	05/25/2017	2800	Presentation Binding...	X	-216.20	-21,978.18
Bill Pmt -Check	05/25/2017	2796	Kelly Kozera	X	-200.00	-22,178.18
Bill Pmt -Check	05/25/2017	2787	Azam Salehi	X	-199.71	-22,377.89
Bill Pmt -Check	05/25/2017	2797	Kristle Wayne	X	-180.47	-22,558.36
Bill Pmt -Check	05/25/2017	2788	Aly Nussear	X	-114.49	-22,672.85
Bill Pmt -Check	05/25/2017	2793	Edward Braun	X	-38.09	-22,710.94
Check	05/31/2017			X	-2.00	-22,712.94
Total Checks and Payments					-22,712.94	-22,712.94
Deposits and Credits - 19 items						
Deposit	05/01/2017			X	72.22	72.22
Deposit	05/01/2017			X	81.63	153.85
Deposit	05/02/2017			X	62.81	216.66
Deposit	05/04/2017			X	14.26	230.92
Deposit	05/05/2017			X	164.00	394.92
Deposit	05/05/2017			X	1,416.00	1,810.92
Deposit	05/08/2017			X	287.00	2,097.92
Deposit	05/12/2017			X	11.35	2,109.27
Deposit	05/15/2017			X	11.35	2,120.62
Bill Pmt -Check	05/16/2017	2781	Deborah Joffre	X	0.00	2,120.62
Bill Pmt -Check	05/16/2017	2784	Michelle Kimmons	X	0.00	2,120.62
Deposit	05/16/2017			X	3,056.38	5,177.00
Deposit	05/17/2017			X	14.36	5,191.36
Deposit	05/19/2017			X	43.76	5,235.12
Deposit	05/22/2017			X	11.35	5,246.47
Bill Pmt -Check	05/25/2017	2804	Totka Valkova	X	0.00	5,246.47
Deposit	05/25/2017			X	844.00	6,090.47



1874 Piedmont Road NE, Suite 470-D, Atlanta, Georgia 30324

Phone: 404-249-9979 Fax: 404-885-9616

Date: October 3, 2018

TO: Morningside Elementary School PTA
Brian Conlan Treasurer
Keith Cyr, Outgoing Treasurer

FROM: Financial Examiners
CC: Georgia PTA

Annual Financial Examination for the period 6/1/2016 to 5/31/2017.

We performed procedures to examine the financial records of the Morningside Elementary School PTA for the period 6/1/2016 to 5/31/2017. There was no transition of the treasurer during this time period as the treasurer served a two year term.

We found no evidence of misappropriation but there were several exceptions where the financial processes were not in accordance with the Georgia PTA Treasurer's Guide. Based on the results of the procedures performed, we found the books to in need of adjustment. These adjustments were made in order to have the books reconcile with the bank and the correct numbers for the reports. The treasurer for this fiscal year 2016-17 did not follow all of the recommended guidelines for compliance. It is crucial that these items are not repeated.

Please find the following comments and recommendations:

1. Continue to use the Check Request Form for disbursement. The disbursement requestor and approver should have 3 different signatures. The Treasurer should be the 3rd signature. This requirement appears to have been met.

Treasurer's guidelines, all disbursements whether by check or ACH should include proper documentation with proper approval.

- a. The proper documentation includes a check request indicating the date of the request, a description of the PTA approved activity, budget line item to which the disbursement should be charged, amount requested, invoices/receipts for the activity attached, the payee signature of requestor, and signature of the PTA president or designees or executive committee chair approving the expenditures. (Note only original invoices should be approved for payment according to the guidelines.) The documentation should be attached to each check stub and retained for documentation purposes. The check request should also include the check number issued, date of the check, budget line item charged, additional comments, (if any), and Treasurer's signature. This procedure appears to have been followed on the checks and check authorizations provided for this audit.
- b. Each check should have two signers, the president and the treasurer.
 - a. Please note, the microfiche copy on the bank screen does not show signatures so it is impossible to tell by a third party how many signatures on a check. We have verbal confirmation that this was the case.



Bookkeeping, Tax Prep, Legal Services

1874 Piedmont Road NE, Suite 470-D, Atlanta, Georgia 30324

Phone: 404-249-9979 Fax: 404-885-9616

2. Continue to use the Cash Verification form in order to comply with the PTA Treasurer's Guide for processing cash receipts. The PTA's Treasurer's Guide requires two counters on the day the funds are received, signatures for each counter, and a third count by the treasurer for all cash and check receipts, that the receipts are recorded using the Cash Verification form and deposits are made in a timely manner. This requirement was met with some exceptions. Please see Exhibit B for deposit exceptions.
3. Continue to comply with the PTA Treasurer's Guide regarding recording membership dues. According to the PTA Treasurer's Guide the portion of membership dues collected are to be submitted to the Georgia PTA on a monthly basis as collected. Only the MES PTA portion of the dues is booked to revenue and the amount due to Georgia and National PTA is recorded as a liability in accordance with PTA guidelines. This was in compliance with the guidelines for the 16-17 school year.
4. To ensure the safekeeping of the PTA cash/checking accounts, all unused checks should be secured and kept in the permanent files along with the bank statements. Whether the checks were damaged or manually voided, it is important to preserve them in order to minimize risk of exposure to fraudulent activity. There are checks that were voided in Quick Books with no hardcopy of the voided check in the files. Please see Exhibit B for exceptions.
5. According to the PTA Treasurer Guidelines, bank and credit card fees are booked separately from the associated expense and listed as a separate line item in expenses reported. There is some variation in the recording of deposits and credit card fees. A consistent procedure should be set to ensure uniform recording of credit card fees.
6. Copies of cancelled checks should be retained according to PTA Treasurer's guidelines. This can either be printed on-line when the bank reconciliation is completed or can be requested that copies of the cleared checks to be included with the monthly bank statement. Copies of microfiche were not included with the check statements, however, there are check stubs included with all check requests.
7. Bank statements should be circulated at monthly executive committee meetings for review and approval. A treasurer's report should be prepared and presented at monthly executive committee meetings. All bank statements and reconciliation statements were included in the records. Signatures were also evident on the reconciled statements.
 - a. Although bank statements were provided, the bank statements and the ending bank reconciliation did not match. We have made adjustments to the entries to bring the items into compliance so the audit could be completed in a timely manner. See exhibit B for an explanation of adjustments.
8. The recommendation for the 2015-16 audit was to maintain \$40,000 in funds for the start of the new fiscal year. It is the audit committee's and the GA PTA's recommendation that funds over that amount be spent down without compromising an opening budget for the PTA budget. It appears this was successful.

EXHIBIT B

#2: Exception – Deposits were recorded with deductions for the credit cards in the same area. This should not be done as it forces the Quick Books into an artificial entry and does not properly record the deduction. The deduction should be only charged as a separate item to the expense account.

#4: Exception – there were not copies of voided checks in the monthly check records. The voids were shown in the audit detail but the hard copies were not evident.

#5: Exception – when deposits are recorded in Quickbooks all methods of payment should be evident on the deposit records. There are a consistent lack of payment method and source on these deposit records. The amounts are correct.

#7: We performed a thorough investigation of the entire bank record for the period of 6/1/16 to 5/31/17. We had to reconcile all the months and include checks that were previously unrecorded in order to bring the bank statement into alignment with what was reported. Every check was looked at in the bank records as well as the hard copies to ensure the accuracy of this procedure.

A journal entry has been recorded to balance out the difference between the total outstanding checks and the reconciliation summary at the end of the fiscal year. The amount of \$1387.00 has been charged to reconciliation discrepancies and brings the books into alignment for the 2016-17 fiscal year so the audit may be closed.

Platinum Business Checking

Account number: [REDACTED] ■ May 1, 2017 - May 31, 2017 ■ Page 1 of 6

WELLS
FARGO

MORNINGSIDE SCHOOL PTA
1516 N MORNINGSIDE DR NE
ATLANTA GA 30306-3242

Questions?

Available by phone 24 hours a day, 7 days a week:
Telecommunications Relay Services calls accepted

1-800-CALL-WELLS (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: wellsfargo.com/biz

Write: Wells Fargo Bank, N.A. (297)

P.O. Box 6995

Portland, OR 97228-6995

Your Business and Wells Fargo

Cash flow is a key indicator of the financial health of your business. Find tips and strategies for effective cash flow management at wellsfargoworks.com.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wellsfargo.com/biz or call the number above if you have questions or if you would like to add new services.

Business Online Banking

Online Statements

Business Bill Pay

Business Spending Report

Overdraft Protection

Activity summary

Beginning balance on 5/1	\$55,083.88
Deposits/Credits	6,092.48
Withdrawals/Debits	- 22,712.94
Ending balance on 5/31	\$38,463.42
Average ledger balance this period	\$47,666.18

Account number: [REDACTED]

MORNINGSIDE SCHOOL PTA

Georgia account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): [REDACTED]

For Wire Transfers use

Routing Number (RTN): [REDACTED]

Overdraft Protection

Your account is linked to the following for Overdraft Protection:

- Savings - [REDACTED]

5:14 PM

07/05/17

Morningside Elementary School PTA
Reconciliation Summary
1002 · Checking, Period Ending 05/31/2017

	<u>May 31, 17</u>
Beginning Balance	55,083.88
Cleared Transactions	
Checks and Payments - 44 items	-22,712.94
Deposits and Credits - 19 items	6,092.48
Total Cleared Transactions	<u>-16,620.46</u>
Cleared Balance	<u>38,463.42</u>
Uncleared Transactions	
Checks and Payments - 17 items	-3,922.79
Total Uncleared Transactions	<u>-3,922.79</u>
Register Balance as of 05/31/2017	<u>34,540.63</u>
New Transactions	
Checks and Payments - 8 items	-5,668.38
Deposits and Credits - 3 items	1,938.56
Total New Transactions	<u>-3,729.82</u>
Ending Balance	<u>30,810.81</u>

5:14 PM
07/05/17

Morningside Elementary School PTA
Reconciliation Detail
1002 - Checking, Period Ending 05/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	05/31/2017					
Bill Pmt -Check	06/29/2017	2819	Nakemmi Hawkins	X	2.01	6,092.48
				X	0.00	6,092.48
Total Deposits and Credits					6,092.48	6,092.48
Total Cleared Transactions					-16,620.46	-16,620.46
Cleared Balance					-16,620.46	38,463.42
Uncleared Transactions						
Checks and Payments - 17 items						
Bill Pmt -Check	03/13/2017	2716	Susan Roche		-153.89	-153.89
Bill Pmt -Check	03/17/2017	2726	Double the Fun Ente...		-500.00	-653.89
Bill Pmt -Check	05/05/2017	2770	Rapid Sign Systems		-421.37	-1,075.26
Bill Pmt -Check	05/05/2017	2764	Acadia Coffee Servi...		-81.49	-1,156.75
Bill Pmt -Check	05/05/2017	2775	GT Urban Honey Be...		-50.00	-1,206.75
Bill Pmt -Check	05/16/2017	2785	Michelle Olympiadis		-200.55	-1,407.30
Bill Pmt -Check	05/16/2017	2786	Sue Bates		-200.00	-1,607.30
Bill Pmt -Check	05/16/2017	2783	Kelly Webb		-50.83	-1,658.13
Bill Pmt -Check	05/25/2017	2803	Stacey Graves		-341.91	-2,000.04
Bill Pmt -Check	05/25/2017	2790	Brittany Hamilton		-199.44	-2,199.48
Bill Pmt -Check	05/25/2017	2792	Crystal Stroud		-138.43	-2,337.91
Bill Pmt -Check	05/25/2017	2806	Toika Valkova		-88.48	-2,426.39
Bill Pmt -Check	05/25/2017	2798	Michelle Kimmons		-41.67	-2,468.06
Bill Pmt -Check	05/31/2017	2809	Ian Irwin		-550.38	-3,018.44
Bill Pmt -Check	05/31/2017	2807	Amber Ackerman		-524.70	-3,543.14
Bill Pmt -Check	05/31/2017	2810	Valerie Taylor		-344.00	-3,887.14
Bill Pmt -Check	05/31/2017	2808	Deborah Joffe		-35.65	-3,922.79
Total Checks and Payments					-3,922.79	-3,922.79
Total Uncleared Transactions					-3,922.79	-3,922.79
Register Balance as of 05/31/2017					-20,543.25	34,540.63
New Transactions						
Checks and Payments - 8 items						
Bill Pmt -Check	06/05/2017	2812	Deborah Solomon		-830.00	-830.00
Bill Pmt -Check	06/05/2017	2811	Arden Rowland		-388.02	-1,218.02
Bill Pmt -Check	06/29/2017	2816	Audrey Sofianos		-2,919.80	-4,137.82
Bill Pmt -Check	06/29/2017	2814	Anastasia Hulsizer		-515.00	-4,652.82
Bill Pmt -Check	06/29/2017	2813	Amy Hartman		-378.00	-5,030.82
Bill Pmt -Check	06/29/2017	2818	Michelle Olympiadis		-233.00	-5,263.82
Bill Pmt -Check	06/29/2017	2815	Angela Howard		-211.06	-5,474.88
Bill Pmt -Check	06/29/2017	2822	Deonne Malick		-193.50	-5,668.38
Total Checks and Payments					-5,668.38	-5,668.38
Deposits and Credits - 3 items						
Deposit	06/23/2017				9.41	9.41
Deposit	06/30/2017				485.20	494.61
Deposit	06/30/2017				1,443.95	1,938.56
Total Deposits and Credits					1,938.56	1,938.56
Total New Transactions					-3,729.82	-3,729.82
Ending Balance					-24,273.07	30,810.81

5:14 PM

07/05/17

Morningside Elementary School PTA
Reconciliation Detail
 1002 - Checking, Period Ending 05/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						55,083.88
Checks and Payments - 44 Items						
Bill Pmt -Check	01/30/2017	2650	Damarious Bilbo	X	-102.00	-102.00
Bill Pmt -Check	02/08/2017	2670	Amber Ackerman	X	-1,260.00	-1,362.00
Bill Pmt -Check	03/22/2017	2747	Brittany Hamilton	X	-96.00	-1,458.00
Bill Pmt -Check	04/26/2017	2757	Jostens Inc.	X	-3,313.79	-4,771.79
Bill Pmt -Check	04/26/2017	2760	Ritsa Zaharis	X	-1,436.56	-6,208.35
Bill Pmt -Check	04/26/2017	2763	US Games	X	-625.23	-6,833.58
Bill Pmt -Check	04/26/2017	2758	Julie Turner	X	-200.00	-7,033.58
Bill Pmt -Check	04/26/2017	2753	BTT funsupport	X	-192.50	-7,226.08
Bill Pmt -Check	04/26/2017	2762	Sigrid Vale	X	-129.51	-7,355.59
Bill Pmt -Check	04/26/2017	2761	Sandra Adams	X	-60.23	-7,415.82
Bill Pmt -Check	04/26/2017	2759	Michelle Olympiadis	X	-43.16	-7,458.98
Bill Pmt -Check	04/26/2017	2751	Beth Barry	X	-42.41	-7,501.39
Bill Pmt -Check	04/26/2017	2754	Cheryl Carter	X	-20.14	-7,521.53
Check	05/02/2017		Square	X	-25.00	-7,546.53
Check	05/02/2017		Intuit	X	-19.95	-7,566.48
Bill Pmt -Check	05/05/2017	2769	Georgia Ensemble T...	X	-1,935.00	-9,501.48
Bill Pmt -Check	05/05/2017	2767	Christi Feeney	X	-1,300.60	-10,802.08
Bill Pmt -Check	05/05/2017	2765	Anastasia Huisizer	X	-515.00	-11,317.08
Bill Pmt -Check	05/05/2017	2773	US Games	X	-366.25	-11,683.33
Bill Pmt -Check	05/05/2017	2772	Sandra Adams	X	-236.26	-11,919.59
Bill Pmt -Check	05/05/2017	2768	Cynthia Baird Camp...	X	-163.56	-12,083.15
Bill Pmt -Check	05/05/2017	2771	San Francisco Coffe...	X	-120.00	-12,203.15
Bill Pmt -Check	05/05/2017	2774	Atlanta Botanical Ga...	X	-100.00	-12,303.15
Bill Pmt -Check	05/05/2017	2766	Beth Barry	X	-16.67	-12,319.82
Bill Pmt -Check	05/16/2017	2778	Avalon Catering	X	-1,150.00	-13,469.82
Bill Pmt -Check	05/16/2017	2779	Bright Orange, LLC	X	-936.20	-14,406.02
Bill Pmt -Check	05/16/2017	2782	Dianne McAnallen	X	-196.28	-14,602.30
Bill Pmt -Check	05/16/2017	2777	Automated Print	X	-150.00	-14,752.30
Bill Pmt -Check	05/16/2017	2776	Aly Nussear	X	-128.74	-14,881.04
Bill Pmt -Check	05/16/2017	2780	Christi Feeney	X	-109.00	-14,990.04
Bill Pmt -Check	05/25/2017	2799	Michelle Olympiadis	X	-3,035.54	-18,025.58
Bill Pmt -Check	05/25/2017	2789	Audrey Sofianos	X	-1,393.32	-19,418.90
Bill Pmt -Check	05/25/2017	2802	Squeegee Sharks	X	-806.00	-20,224.90
Bill Pmt -Check	05/25/2017	2795	Jones Awards	X	-443.48	-20,668.38
Bill Pmt -Check	05/25/2017	2794	Heath Holdsworth	X	-400.00	-21,068.38
Bill Pmt -Check	05/25/2017	2791	Christi Feeney	X	-388.05	-21,456.43
Bill Pmt -Check	05/25/2017	2801	Rathi Rao	X	-305.55	-21,761.98
Bill Pmt -Check	05/25/2017	2800	Presentation Binding...	X	-216.20	-21,978.18
Bill Pmt -Check	05/25/2017	2796	Kelly Kozera	X	-200.00	-22,178.18
Bill Pmt -Check	05/25/2017	2787	Azazam Salehi	X	-199.71	-22,377.89
Bill Pmt -Check	05/25/2017	2797	Kristle Wwaye	X	-180.47	-22,558.36
Bill Pmt -Check	05/25/2017	2788	Aly Nussear	X	-114.49	-22,672.85
Bill Pmt -Check	05/25/2017	2793	Edward Braun	X	-38.09	-22,710.94
Check	05/31/2017			X	-2.00	-22,712.94
Total Checks and Payments					-22,712.94	-22,712.94
Deposits and Credits - 19 Items						
Deposit	05/01/2017			X	72.22	72.22
Deposit	05/01/2017			X	81.63	153.85
Deposit	05/02/2017			X	62.81	216.66
Deposit	05/04/2017			X	14.26	230.92
Deposit	05/05/2017			X	164.00	394.92
Deposit	05/05/2017			X	1,416.00	1,810.92
Deposit	05/08/2017			X	287.00	2,097.92
Deposit	05/12/2017			X	11.35	2,109.27
Deposit	05/15/2017			X	11.35	2,120.62
Bill Pmt -Check	05/16/2017	2781	Deborah Joffre	X	0.00	2,120.62
Bill Pmt -Check	05/16/2017	2784	Michelle Kimmons	X	0.00	2,120.62
Deposit	05/16/2017			X	3,056.38	5,177.00
Deposit	05/17/2017			X	14.36	5,191.36
Deposit	05/19/2017			X	43.76	5,235.12
Deposit	05/22/2017			X	11.35	5,246.47
Bill Pmt -Check	05/25/2017	2804	Totka Valkova	X	0.00	5,246.47
Deposit	05/25/2017			X	844.00	6,090.47

11:54 AM

10/12/18

Accrual Basis

Morningside Elementary School PTA
General Journal Transaction
May 31, 2017

Num	Adj	Name	Memo	Account	Class	Debit	Credit
23	*		to allow for un...	8900 · Reconciliatio... 1002 · Checking		1,387.00	1,387.00
						1,387.00	1,387.00
TOTAL						1,387.00	1,387.00

4:45 PM
03/16/18
Accrual Basis

Morningside Elementary School PTA
Custom Transaction Detail Report
May 31, 2016 through June 30, 2017

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Debit	Credit	Balance
B# Pmt -Check	05/25/2017	2802	Squeegee Sharks	Invoice 1379	1002	Checking		2100 Accounts Payable		806.00	-15,969.78
B# Pmt -Check	05/25/2017	2803	Stacey Graves	End of Year Party 5th Grade	1002	Checking		2100 Accounts Payable		341.61	-16,211.69
B# Pmt -Check	05/25/2017	2804	Tetka Valkova	VOID Music Supplies	1002	Checking		2100 Accounts Payable	0.00		-16,211.69
B# Pmt -Check	05/25/2017	2805	Tetka Valkova	Music Supplies	1002	Checking		2100 Accounts Payable		89.48	-16,300.17
B# Pmt -Check	05/31/2017	2807	Amber Askerman	Garden Reimbursements	1002	Checking		2100 Accounts Payable		524.70	-16,824.87
B# Pmt -Check	05/31/2017	2808	Deborah Joffe	Student Pictures for Project	1002	Checking		2100 Accounts Payable		35.65	-16,860.52
B# Pmt -Check	05/31/2017	2809	Ian Irwin	Teacher Appreciation	1002	Checking		2100 Accounts Payable		650.38	-17,410.90
B# Pmt -Check	05/31/2017	2810	Valene Taylor	Pizza for Wildwood	1002	Checking		2100 Accounts Payable		344.00	-17,754.90
Check	05/31/2017			Service Charge	1002	Checking	General Expenses	8100 Bank Fees		2.00	-17,756.90
May 17									0.00	17,756.90	-17,756.90
Jun 17											
Check	06/02/2017		Squara		1002	Checking		8120 Square Fees		25.00	-25.00
Check	06/02/2017		Intuit		1002	Checking		8130 Intuit Fees		19.95	-44.95
B# Pmt -Check	06/05/2017	2811	Arden Rowland	Luncheons	1002	Checking		2100 Accounts Payable		389.02	-432.97
B# Pmt -Check	06/05/2017	2812	Deborah Solomon	Tips for Casino Flight	1002	Checking		2100 Accounts Payable		830.00	-1,292.97
B# Pmt -Check	06/29/2017	2813	Amy Halteman	Digital Dolphin Yearly Sub	1002	Checking		2100 Accounts Payable		378.00	-1,640.97
B# Pmt -Check	06/29/2017	2814	Anastasia Hublitz	Invoice# 15191	1002	Checking		2100 Accounts Payable		515.00	-2,155.97
B# Pmt -Check	06/29/2017	2815	Angela Howard	MES Luncheon for new Exec	1002	Checking		2100 Accounts Payable		211.08	-2,367.03
B# Pmt -Check	06/29/2017	2816	Audrey Sofianos	MES Staff Retreat	1002	Checking		2100 Accounts Payable		2,919.80	-5,286.83
B# Pmt -Check	06/29/2017	2822	Deanne Malick	Vinyl Banners	1002	Checking		2100 Accounts Payable		193.50	-5,480.33
B# Pmt -Check	06/29/2017	2820	Michelle Olympiadis	Drycleaning	1002	Checking		2100 Accounts Payable		233.00	-5,713.33
B# Pmt -Check	06/29/2017	2819	Hakemmi Hawkins	VOID Morningside Elementary School Haloween	1002	Checking		2100 Accounts Payable	0.00		-5,713.33
Check	06/30/2017			Service Charge	1002	Checking	General Expenses	8100 Bank Fees		2.00	-5,715.33
Jun 17									0.00	5,715.33	-5,715.33
TOTAL									0.00	43,034.80	-43,034.80