

Bishop's Peak Elementary School
Auditor
Job Description

The PTA Auditor is an elected officer and member of the Executive Board. In the absence of an Auditor the PTA President can appoint an individual or a committee to perform an audit. This should be an impartial individual who may not reside in the same household or be affiliated by blood or marriage with the PTA President, Financial officers, check signers or any chairman handling funds. The Auditor is responsible for the audit of the books and financial records of the Association two times each year – the first audit is due December 30th, and the second and final audit is due on June 31st.

The auditing process is more than just simply verifying additions and subtractions. It involves following all financial transactions through the records to be sure receipts have been properly accounted for and expenditures made are as authorized in the Minutes and in conformity with unit PTA by-laws, standing laws and budget limits. All deposits require a receipt, deposit summary and verification form. All checks and debits should have a payment authorization form attached and approved bills/invoices and should be match with the correct check numbers. This process is done most effectively by reconciling the bank statement monthly. In the event that numbers don't match up or there is ANY question in the Auditor's mind, the PTA President and Executive Board Members MUST be notified immediately with further investigation ensuing until issue has been resolved.

The PTA Auditor works closely with the Treasurer to carry out all responsibilities. Binders and applicable paperwork required to perform audits can be found in the PTA storage room at Bishop's Peak or obtained from the Treasurer.