

Treasurers and Auditors

Every Board member has a fiduciary responsibility to protect the assets the PTA. Assets include money, volunteers, reputation and continuity of the organization. The financial officers have the responsibility to ensure the financial transactions are reported properly and the transactions are transparent for the board members and the members of the association. Please share the attached Fiduciary Responsibility document with everyone on your board.

Over the course of the last year the California State PTA Board of Managers has approved several new policies and forms. Many were prompted by the new IRS Form 990 and the governance questions asked.

The new Conflict of Interest Policy can be found in the Management Section of the Toolkit, Section 2.3.2. The Whistleblower Policy 2.3.10 and the New Conflict of Interest/ Whistleblower form are included in this packet as well as the Record Retention Schedule. Annually the Conflict of Interest/ Whistleblower Form is filled out by every board member. These forms become part of the permanent records of the association.

There are quite a few resources to make the job easier. Refer to the Toolkit Finance section and Forms Section or download the sections from the website www.capta.org. Other references on the website are the Communicator articles and PTA Connects. When in doubt contact your counterpart at the council/district. Included is a Financial Activities Checklist. The Sample Financial Calendar can be found in the Toolkit section 5.1.4. The insurance premium due date to the state has been changed to December 20th, expect a change in the council/district due date.

Please review the entire contents of the packet and share the Keys for a Successful Audit, new Audit Checklist, 5 Minute Audit with the Auditor or the Audit Committee.

Diane Foote
Treasurer
Treasurer@capta.org

FINANCIAL ACTIVITIES CHECKLIST

- Visit the bank immediately upon taking office
 - Add new check signers as authorized in the bylaws and listed in association minutes.
 - Verify old signers are removed.
 - Verify no ATM cards are associated with account, deposit cards allowed.
 - On-line access to the account is permitted as long as bill pay is blocked.
- Revise the budget that was developed in the spring
 - Review the goals and programs.
 - Present and get approval of the budget by the Executive Board.
 - Prominently display the approved budget and/or send to the school population along with the invitation to join PTA
- Make sure the year-end audit is completed by outgoing auditor or audit committee as soon as possible after fiscal year end, contact district/council for help if not completed by Aug 15th.
- Arrange for a non-check signer (auditor) to review bank statement monthly.
- Make sure outgoing treasurer files the applicable IRS Form 990 filed by the due date. Due date is four months and 15 days after the fiscal year end. If the year-end is June 30th it is due Nov. 15th.
- Get your financial books in order.
 - Computer vs. manual ledgers and register: if using a computer, PTA should own the program so it can be passed from treasurer to treasurer.
 - Train officers/chairmen on use of Cash Verification form and how to count cash.
 - Provide Payment Authorization/Request for Reimbursement form and instructions to officers/chairmen.
- Plan to attend fall training provided by council/district unless spring training attended.
 - Make contact with council/district treasurers to determine due dates.
 - Sign up for PTA Connects www.capta.org/sections/communication/connects.cfm.
- First association meeting:
 - Present the Annual Financial Report and Year-end Audit for adoption.
 - Request approval of proposed programs and fundraisers.
 - Present proposed budget for adoption, request release funds from appropriate expense categories for fall programs. Release of funds does not authorize anyone to spend funds; plans must be presented to executive board before funds expended.
 - Present Treasurer Report and request ratification of checks written since last association meeting.
- Forward copies of year-end Audit Report, budgets, Annual Financial reports and tax returns to the council/district.
- Forward membership remittances monthly.
- Forward insurance premium and Workers Compensation Form by the due dates.
- Prepare a treasurer report for every PTA meeting. Budget to Actual comparison reports should be prepared for the Executive Board at least quarterly.
- Make sure financial activities are transparent.

Successful Fundraising

PTAs raise funds to support PTA programs –

PTA's mission is not fundraising

Methods

- Ask for donations, such as a suggested per-child donation
- Put on an event (carnival, dance, silent auction)
- Sell a product (gift wrap, flower bulbs, cookie dough)
- Look for a different source (neighbors, businesses, grants)

Don't get in a rut - donors may become bored with the same fundraisers every year. Estimate how many volunteer hours will be required. This may help the PTA executive board and membership decide which activities to pursue.

How to Attract Volunteers to Fundraising Efforts

- Give volunteers lots of options (activities, time of year)
- Events may be more work, but usually build more community

Avoid Product Sales Pitfalls

- Is it a reputable company with good references that you can trust to deliver the products you ordered on time and in good condition? Check the list on the Insurance website.
- Is the product easy to deliver? Does it need special handling or refrigeration? What do you do with leftover product?
- How much commission will you make? How much does the PTA need to sell to make the best rate?
- Is this product, or something similar, already being offered in your area by another PTA?
- Is this product in line with PTA's values?
- If there is a contract involved, the General Association must approve it before both the President and a second elected officer sign it. See the Toolkit for more information on contracts.

Respect your volunteers' time, honor their skills and commitment, and they will keep coming back for more.

Whistleblower Policy

This **Whistleblower Policy** of the California State PTA: (1) encourages directors, officers, staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the association; (2) specifies that the association will protect the person from retaliation; and (3) identifies where such information can be reported.

1. **Encouragement of reporting.** The association encourages complaints, reports or inquiries about illegal practices or serious violations of the association's policies, including illegal or improper conduct by the association itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the association has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the association's management or Executive Director. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

2. **Protection from Retaliation.** The association prohibits retaliation by or on behalf of the association against employees or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The association reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

Where to report. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the basis of the complaints, reports or inquiries. They should be directed to the association president and the council/district PTA president; if the president is implicated in the complaint, report or inquiry, it should be directed to the only to the council/district PTA president. The association or council/district will conduct a prompt, discreet, and objective review or investigation. Officers, volunteers, and staff must recognize that the association may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.



everychild.one voice.

2327 L Street, Sacramento, CA 95816

916.440.1985 • FAX 916.440.1986 • info@capta.org • www.capta.org

CONFLICT/WHISTLEBLOWER FORM

ANNUAL QUESTIONNAIRE

UNIT NAME _____

NAME: _____ Telephone: (____) _____

PTA POSITION: _____

Occupation: _____

Name of Employer: _____

Employer's Address: _____

City

State

Zip

1. I have read the California State PTA Conflict of Interest Policy (Section 2.3.2): ___ Initial
2. I have read the California State PTA Whistleblower Policy (Section 2.3.10): ___ Initial
3. I understand that as a board member, I have a responsibility to review the tax return: ___ Initial
4. Are you currently being compensated by the PTA for services rendered to the organization (whether as a part-time or full-time employee, independent contractor, consultant or otherwise) within the previous 12 months? ___ Yes ___ No
5. Do you anticipate the receipt of compensation from the PTA for the rendering of services as described in question 1 above during the upcoming 12 months? ___ Yes ___ No
6. If any person bearing any of the following relationships to you is currently being compensated by the PTA for services rendered to it as described in question 1 above within the previous 12 months, please list his or her name in the following space and indicate the person's relationship to you by using the relationships designated below (if no such person is being compensated, please print the word "none" in the first space): ___ Yes ___ No
Relationships: brother, sister, ancestor, descendent, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, father-in-law
Name _____ Relationship _____
7. If any person bearing any relationship to you as described in question 3 above anticipates the receipt from the PTA for the rendering of services to it as described in question 1 above within the next 12 months, please list his or her name in the following space and indicate this person's relationship to you (if no such person anticipates receipt of such compensation, please print the word "none" in the first space).
Name _____ Relationship _____
8. Are you a director, an officer, an employee or an owner in any business or entity which has done business within the previous 12 months with the California State PTA, or currently is, or is contemplating doing business with the corporation? ___ Yes ___ No

If yes, please explain type of business, type(s) of transaction(s), relationship:

Date: _____, 20__

Signature _____

Type or print name _____