New Jersey PTA
everychild. onevoice.®

# Statement Review by Non-Signer

## PTA Account to Be Reviewed

**Account Type** *(circle one)* ◯ Banking ◯ Credit Card **Last Four Digits of Account Number** _____

**Beginning Date of Statement** _____ **Ending Date of Statement** _____

## Bank Statement Review

Review the statement of any bank account for each of the following items and complete the Transaction Detail for all transactions that match the provided criteria. Remember that documenting transactions does not assume wrong doing, only that further review is needed.

- ☐ Statement was not an original and/or it was opened by someone other than the reviewer. An online statement printed and signed by the reviewer is acceptable.
- ☐ Cash withdrawals *(ATM transactions, checks made payable to cash, cash advances, etc.)*
- ☐ Electronic transfers
- ☐ Payments made to individuals in even dollar amounts *(i.e. $20.00)*
- ☐ Payments made for services typically not aligned with approved PTA budgets *(i.e. utilities, salons, personal services, etc.)*
- ☐ Recurring payments for the same amount to an individual or company
- ☐ Payee and check signature are the same individual
- ☐ Non-sequential or missing check numbers *(This is common and may be documented below in a single line.)*
- ☐ Checks are not signed by two people
- ☐ Non-sufficient funds charges, unusual bank fees, or overdraft fees

## Credit Card Statement Review

- ☐ Payments made for services typically not aligned with approved PTA budgets *(i.e. utilities, salons, personal services, etc.)*
- ☐ Missed payment, late fees, interest fees - previous payment did not pay the entire balance due on statement
- ☐ Cash advances
- ☐ Credit limit - over or close to the credit limit

## Transaction Detail

| Date | Payee | Amount | Issue |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| **Non-Sequential or Missing Check Numbers** | | | |

## Reviewer Confirmation

I affirm that I am not an authorized signer on the above account. I have reviewed all transactions on the identified statement and documented transactions that require further review.

| Date | Printed Name | Non-Signer Signature |
|---|---|---|
| | | |

| Date | Printed Name | PTA Secretary Signature |
|---|---|---|
| | | |

Original document is kept by the Secretary and the non-signer should retain a copy. The Treasurer should be given a copy along with the bank statement, and the Secretary. If there are significant questions with the review, contact New Jersey PTA for assistance.