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

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

Instructions:

1. 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.
2. The treasurer shall submit to the auditor(s) all financial records and forms listed below.
3. Local units and councils should scan and email the audit/financial review form to **audit990@georgiapta.org** or 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 7/1/2026		**PTA Local Unit ID#** 01124202	
District 12	**Council** Area 2 Gwinnett	PTA Name GSMST PTSA	
Contact Person Aileen Lu		PTA Position Treasurer	
Address 2615 Lipizzaner Way			City Dacula
State GA	Zip 30019	Email aileenlu8833@gmail.com	
Cell Phone 404-641-6649		Home Phone	

Auditor/Auditing Committee: Please complete all sections. **Year 20**25 **- 20**26

PTA, please mark PTA boxes in Section A for documents you are providing.

Section A: ***Please check all Financial records provided***

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

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

Section B: ***To be completed by the Auditor ONLY***

Y	*N*		
☒	☐	a.	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?
☒	☐	b.	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?
☒	☐	c.	Did all the checks written contain two (2) signatures? President, treasurer or one another elected officer?
☒	☐	d.	Were all checks properly recorded in the checkbook register, ledger or treasurer's reports?
☒	☐	e.	Were all bank charges and interest recorded in the checkbook register, ledger and treasurer's reports?
☒	☐	f.	Did the PTA purchase insurance?
☒	☐	g.	Were all authorizations approved by the president or their designee and contain receipts?
☐	☒	h.	Did the PTA make payments by a PTA credit or debit card?
☒	☐	i.	Did the PTA use the Funds Verification Forms?
☒	☐	j.	Were all funds received counted by two persons with the treasurer being the third counter?
☒	☐	k.	Did the funds received match the deposits recorded in the checkbook register, ledger and treasurer's reports?
☒	☐	l.	If the PTA accepts payment by credit/debit cards (e.g. PayPal) are those funds reconciled and posted in the register?
☒	☐	m.	Did you receive a copy of the approved/amended budget?
☒	☐	n.	Was the income spent according to the approved/amended budget?
☒	☐	o.	Did the general meeting minutes contain budget approval?
☒	☐	p.	Did the general meeting minutes include all budget amendments?
☒	☐	q.	Did the general meeting minutes include the audit report approval?
☒	☐	r.	Do the membership numbers match? 377 # of memberships collected? 377 # 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 <u>before</u> handing over to the auditor/audit committee.

Outgoing Treasurer's Signature [signature] Date 07/07/2026

Outgoing Treasurer's Daytime Phone 404-641-6649 Email aileenlu8833@gmail.com

Incoming Treasurer's Name POOJA KULKARNI Pooja Kulkarni Daytime Phone 404-596-9355 Email kulkarnipooja243@gmail.com

PTA AUDIT/FINANCIAL REVIEW FORM (PAGE 2 of 3)

Georgia PTA
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Year 20 25 - 2026

Date 7/1/2026

PTA Name Gwinnett School of Math Science and Technology PTA LU ID # 01124202

Council Area 2 Council District 12

Dates covered by this audit/financial review from: June 1, 2025 to: May 31, 2026

1. Balance on Hand (From Date of Last Audit)........ $ 12,158.71
2. Receipts (From last audit to date of audit)........ $ 48,130.61
3. Total Cash (add 1 and 2 together)........ $ 60,289.32
4. Disbursements (From last audit to date of audit)........ $ 43,016.47
5. Balance on Hand (Date of Audit, subtract line 4 from line 3)........ $ 17,272.85
6. Bank Statement Balance as of 05/31/26 (date) .... $ 17,272.85
7. Checks Outstanding (List check number and amount)

Check #	*Amount*	*Check #*	*Amount*

8. Total Outstanding Checks........ $ 0
9. Balance in Checking Account (Subtract line 8 from line 6)........ $ 17,272.85

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

Only one line can be checked, if there are any findings (even minor) line 2 must be checked:

1. X I (We) have audited the books and find them to be correct.

2. ___ I (We) have audited the books and found the following problems and/or make these suggestions. Problems/suggestions must be noted on page 3 of the audit form.

3. ___ I (We) have audited the books and found significant problems that must be reported to the district PTA immediately for assistance. Please document finding on page 3 of the audit form.

[signature]		
Auditor/Reviewer Signature	Auditor/Reviewer Signature	Auditor/Reviewer Signature
Jeannie Broxton		
Auditor/Reviewer Printed Name	Auditor/Reviewer Printed Name	Auditor/Reviewer Printed Name
813-785-9379		
Auditor/Reviewer Phone Number	Auditor/Reviewer Phone Number	Auditor/Reviewer Phone Number
Ashwanath Aswathanah [signature]	[signature]	07/07/2026
Outgoing President's Signature (mandatory)	Outgoing Treasurer's Signature (mandatory)	Date

The auditor/auditing committee report must be in writing and submitted with the audit. If the auditor/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)

Georgia PTA everychild.onevoice.

Year 2025 - 2026

Date 7/1/2026

PTA Name Gwinnett School of Math Science and Technology LU ID # 01124202

Council Area 2 Gwinnett District 12

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, it must be noted."
- If line 2 or 3 are marked on page 2.

N/A