



Statement Review by Non-Signer

PTA Account to be Reviewed

Account Type: Banking Credit Card E-Commerce Last Four Digits of Account Number _____

Beginning Date of Statement _____ Ending Date of Statement _____

Review the statement for the following items and complete the Transaction Detail for all transactions that match the provided criteria. Remember that documenting transactions does not assume wrongdoing, only that further review is needed.

Bank Statement Review (includes returned check images)

- Statement is not original and/or was opened by someone other than the reviewer. An online statement printed by the reviewer is acceptable if statement not mailed.
- Cash withdrawal (e.g., ATM transactions, checks made payable to cash, cash advances, etc.)
- Electronic transfer
- Payment made to an individual in even dollar amount (e.g., \$20.00)
- Payment made for services typically not aligned with approved PTA budgets (e.g., utilities, salons, personal services, etc.)
- Recurring payment for the same amount to an individual or company
- Payee and check signer are the same individual
- Non-sequential or missing check numbers (common and may be documented below in a single line)
- Check not signed by the appropriate number of people per the standing rules or PTA policy
- Non-sufficient funds charges, unusual bank fees or overdraft fees

Credit Card Statement Review

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

E-Commerce Statement Review

- Transfer to account other than PTA bank account (verify transfer on bank statement)
- Payment made from this account

Transaction Detail

Date	Payee	Amount	Issue

Non-Sequential or Missing Check #s _____

Reviewer Confirmation

I affirm that I am not an authorized signer on the above account, nor am I related by blood or marriage or do I reside in the same household as an authorized signer. I have reviewed all transactions on the identified statement and documented transactions that require further review.

Date _____ **Printed Name** _____ **Non-Signer Signature** _____

Secretary Receipt

Date _____ **Printed Name** _____ **PTA Secretary Signature** _____

Original document is kept by the secretary and the reviewer retains a copy. The treasurer is given a copy along with the account statement. The secretary presents the report at the next executive board meeting. If there are significant questions with the review, contact your Council, Field Service Representative or Texas PTA for assistance.