

# ***Officer and Chairman Job Descriptions***

The California State PTA recommends  
that copies of the following job descriptions be made and disbursed  
to keep the job descriptions intact for future reproduction needs.

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Serving as president of a PTA includes the responsibility to lead that PTA toward specific goals chosen by its members. The goals must be consistent with the policies and Purposes of the PTA. The president is the presiding officer and the official representative of the association.

Throughout the year, mailings will be sent from the California State PTA and National PTA that contain important material to assist the unit. Distribute and discuss these materials with the appropriate officers and chairmen.

For PTA training, counseling, or information, contact the council or district PTA president.

All written materials produced by PTA (e.g., newsletters, flyers, website postings, or notices) are to be cleared with the PTA president and school principal before publishing. The principal is responsible for the accuracy of school information and compliance with the State Education Code and school district policy. The PTA president is responsible for the accuracy of PTA information and compliance with PTA policies.

#### *Prior to Taking Office*

To ensure a successful term of office, certain responsibilities begin as soon as new officers are elected.

The president-elect should confer with the school principal and call meetings, as necessary, of the board-elect (elected officers and principal) soon after election to ratify appointed officers, fill any vacant offices and make plans for the coming year. When appointed officers are ratified, they become part of the board-elect.

Hold brainstorming session(s) with the board-elect to establish unit goals. Review past unit activities, become familiar with National PTA and California State PTA goals and Purposes, set realistic goals and prioritize projects. Evaluate current chairman positions and decide which are needed. Ask for suggestions of people to fill chairmanships.

Start recruiting chairmen and committee members; strive for a balance of experienced and new members, keeping in mind that all areas of the community should be represented. Select first those whose work begins immediately: program, budget and finance, and membership. If the standing rules or bylaws designate some of these duties to the vice president(s) or treasurer, appoint additional members to their respective committees. A special meeting of the board-elect may be called to ratify the appointment of all chairmen, so they can begin their activities. The president-elect may also do this at the first executive board meeting when the term begins.

Become familiar with the duties of each chairman by reviewing the *California State PTA Toolkit*. Share job descriptions and materials as noted with the chairmen and help them to secure procedure books and materials from their predecessors.

Names and addresses of additional executive board members should be sent to council and/or district PTA for their respective directories.

Attend workshops offered by council or district PTA and urge incoming board members to attend.

The president-elect is one of the unit's delegates to the California State PTA Convention.

Attend the convention orientation meeting held by the district PTA and study materials in order to be a knowledgeable delegate. Be sure to ask the current president for all information regarding convention (State Convention 2.8.1).

Prior to taking office, request the outgoing president's procedure book and review it and all material received from previous president.

Coordinate with treasurer-elect to have the signature cards for bank accounts updated with new officers and submitted to the bank at the beginning of the new term.

#### *During Term of Office*

Be sure a signed facility use permit is on file, if required by the school district. **Never sign a Hold Harmless Agreement on behalf of the PTA** (1.3.4a, 5.5). If the PTA is asked to sign a Hold Harmless Agreement for any reason, the PTA should contact the California State PTA insurance broker. When directed by the insurance broker to sign the "Facilities Use Permit Addendum" for events held on public school campuses, locate the form in the *Toolkit*, Forms section.

When planning PTA events and activities you must always refer to the *Insurance and Loss Prevention Guide* that is updated and mailed annually to all unit presidents. If you have any questions or concerns about the event contact the California State PTA insurance broker. Contact information for the California State PTA insurance broker can be obtained from the California State PTA office.

Appoint a committee to review and/or revise the bylaws.

Work with committees in charge of activities scheduled before school begins, such as student registration and welcome for teachers, new students, and parents.

Meet with the room representative coordinator and principal to plan an orientation meeting for room representatives and/or grade level representatives.

Confer with officers and chairmen regarding plans for the year and progress toward set goals.

Prepare a master calendar that includes executive board meetings, association meetings, PTA special events, and president/principal meetings.

Order PTA materials that will be helpful to officers/chairmen in fulfilling their responsibilities. This is a legitimate PTA expense. If possible, obtain a subscription for the principal to *PTA in California*, the official newsletter of the California State PTA, and *Our Children*, National PTA magazine. Promote PTA officer/chairmen use of the PTA websites: [www.capta.org](http://www.capta.org) and [www.pta.org](http://www.pta.org).

The *California State PTA Toolkit* is included in the summer service mailing and includes membership enrollment materials, which should be reviewed and given to the membership chairman. Membership enrollment may be planned before the service mailing is received. Arrange to obtain membership envelopes and cards according to procedure of the council or district PTA. The PTA may wish to print its own envelopes.

Make certain membership enrollment activities are approved by the principal and do not interfere with school activities.

Membership enrollment may begin at any time in the new term and should continue throughout the year.

All members must receive a membership card. Remind each member to sign the card. Remind the membership chairman to insert the October 31 expiration date on each card.

Schedule a budget committee meeting with the principal and officers (treasurer, program chairman, and fundraising chairman) whose input to the budget is important. Verify that programs and fundraising activities comply with insurance guidelines.

Have the proposed budget, including programs, fundraisers, California State PTA convention, and other plans, presented to the executive board.

The association must approve the proposed budget, including programs, fundraisers, and other plans, before implementation (which includes the signing of contracts). A motion for each fundraiser, including how the money will be used (books for the library, etc.), must be approved by the association. This should be done at the first association meeting of the new term (The Agenda, 2.1.9; Fig. 2-1).

It is the responsibility of the president and unit delegates to attend the council meetings (if in council) or district PTA meetings (if not in council). Check with council (if in council) and district PTA for meetings or training programs that may be held during the year.

The executive board fills any vacant offices and ratifies additional chairmen and committee members before the school term starts.

Remind the treasurer to send the per capita portion of dues for council (if in council), district, State and National PTA through channels each month; to submit insurance premiums by the district PTA due date; to prepare and submit the mandatory Workers' Compensation Annual Payroll Report through channels by the due date (Financial Officers' Reports 5.1.7).

Remind the treasurer to schedule audits of the financial books twice a year (Audit 5.4; Forms section) and to determine whether the council or district PTA requires a copy of the Annual Financial Report (Annual Financial Report Form 5.1.7e; Forms section).

Work with the program committee to complete plans for Founders Day, typically celebrated in February (Founders Day 7.14). Include an opportunity to collect the Founders Day Freewill Offering in the program. Remind the treasurer to remit any funds collected promptly to council or district PTA.

Appoint an award committee to select local recipient(s) for award(s) (Awards 7.6; Forms section). Be sure a motion is

made to authorize the purchase of Honorary Service Awards and emblems, to be ordered from the state office in time for the presentation. Allow six weeks for delivery (Honorary Service Award 7.6.3; Forms section).

Forward any proposed resolutions for the California State PTA convention in time for council or district PTA action (Convention Resolution Process 2.9).

Review the California State PTA convention registration information when received. Prepare convention pre-registration and housing materials as instructed by council (if in council) or district PTA.

### *Prepare for Association Meetings*

Check with program and hospitality chairmen about arrangements.

Work with the publications, public relations, and room representative coordinators on meeting notices, publicity, and parent contacts.

Be sure the proposed budget, including programs and fundraisers, is presented for adoption at the first fall association meeting (The Budget 5.2; Forms section).

Prepare the agenda for the meeting ahead of time, and provide copies to the secretary and parliamentarian (The Agenda 2.1.9; Sample Agenda Fig. 2-1).

Check bylaws for the procedures to elect the nominating committee, and include that election on the appropriate month's agenda.

Check bylaws for the meeting designated for the election of officers, provide the required notice of the election to the membership and conduct election.

Conduct election of delegate(s) to the California State PTA convention. The number of delegates is determined by unit membership. Elect an alternate for each delegate (State Convention 2.8.1).

### *End of Term*

Submit a roster that includes the name, title and contact information for the new officers to council or district PTA. For presidents, contact information should be personal mailing address.

Give helpful materials to the president-elect immediately following the election (Procedure Book 2.3.4).

Work with the president-elect to plan the installation of new officers.

Invite incoming president to attend meetings of council or district PTA and meetings of community groups.

Continue president's responsibilities until new officers assume office. Encourage cooperation and sharing of materials between outgoing and incoming board members.

Work with the historian to compile the Annual Report, and mail this report by the council or district PTA due date (Unit Annual Reports 2.3.5a; Forms section).

At the last association meeting of the school year, a motion should be made authorizing the executive board to pay neces-

sary summer bills. A motion may also be made to appoint a committee to read the minutes of the last association meeting of the year and report at the next association meeting.

See that outstanding bills have been paid, committee reports have been filed, projects have been completed and financial books are scheduled for audit. Be certain that any correspondence, including thank you notes and acknowledgments, have been sent.

When the term as president is completed, stay involved but not in charge.

## **RESOURCES AND REFERENCES**

### **National PTA**

*Quick-Reference Guide*, Leadership Section

Website: [www.pta.org](http://www.pta.org)

*Our Children* (National PTA magazine, subscription)

### **California State PTA**

*California State PTA Toolkit* (English and Spanish)

Leadership Pocket Pal (English and Spanish)

Financial Pocket Pal (English and Spanish)

*Insurance and Loss Prevention Guide* (English and Spanish)  
mailed annually to PTA presidents

Administrator's Manual

State PTA convention training handouts

Website: [www.capta.org](http://www.capta.org)

*The Communicator*

*PTA in California* (official newsletter of the California State PTA)

03/2009

The recording secretary is elected by the association and is one of the three required officers for a PTA. The secretarial responsibilities may be assigned to one person or divided between a recording secretary and a corresponding secretary, as specified in the bylaws. If there is no corresponding secretary, the duties of the corresponding secretary may be combined with the duties of the recording secretary, in accordance with the bylaws. In addition to the bylaws, the duties of a secretary are discussed in the *California State PTA Toolkit*, the *National PTA Quick-Reference Guide* (available from the PTA president) and *Robert's Rules of Order Newly Revised*.

#### RESPONSIBILITIES

- Attend PTA-sponsored workshops or trainings.
- Obtain secretary's minute book with minutes of previous meetings and other materials from predecessor, including the master set of the bylaws, list of members, and other official documents and records of the PTA.
- Keep an accurate, concise, permanent record of the proceedings of all meetings of the association and of the executive board. These minutes are the legal record of the PTA/PTSA and the original copy of the minutes is known as the master copy.
- Minutes are entered into a bound book, handwritten in permanent ink, typed, or printed, and the original copy is pasted into the bound book.
  - ♦ Minutes contain a record of action taken by the group, with action recorded in the order it took place. Personal opinion and discussion are not included.
- Prepare a list of unfinished business items for the president and assist with preparation of the agenda, if requested.
- Have on hand for reference at each meeting a copy of the bylaws and standing rules, copies of agendas, motion forms, minutes of previous meetings, list of all committees, and an up-to-date list of all members.
- Read the minutes of any previous meeting, when called upon to do so.
  - ♦ Copies of the association minutes may be prepared for each member to expedite the meeting, or association minutes may be published in the association newsletter. When the newsletter is distributed to the school community, only a summary of action is printed.
  - ♦ With approval of the association, reading of the minutes may be postponed to a succeeding meeting, or a committee may be appointed by the president to read the minutes and report.
  - ♦ Minutes shall not be posted on any website; however, a summary of association minutes is appropriate.
- Prepare the minutes and give a copy to the president soon after each meeting.
- Make all corrections to the official minutes. Corrections to the minutes are made immediately following the reading of the minutes, during the time specified on the agenda for minutes, or at any subsequent meeting when errors are discovered. The current minutes shall reflect that a correction was made. In the master copy of the minutes, the secretary circles the incorrect words with a red pen and notes the correction in the margin. Corrections must be dated and initialed. Only the group that created the minutes (executive committee, executive board, association) may correct them.
- Prepare and read a report (not the full minutes) of each executive board meeting at each association meeting, and move the adoption of board recommendations.
- Sign, with the president, authorizations for payment after the association votes to pay a bill. Record all expenditures in the minutes.
- Enter all amendments to the bylaws in the minutes, at the meeting at which the vote is taken.
- In the absence of the president and vice presidents, call the meeting to order and preside until the election of a chairman pro tem, unless the bylaws specify otherwise.
- Be prepared to help count a rising vote when requested, and have blank paper available for voting by ballot.
- Be responsible for all records, documents and papers (except those assigned to others).
- Minutes should contain:
  - ♦ Name of the association and kind of meeting (association, executive board, special);
  - ♦ Date, time and location of meeting;
  - ♦ Name and title of presiding officer (or pro tem);
  - ♦ Attendance list;
  - ♦ Disposition of minutes of previous meeting – whether read and approved/corrected or their reading postponed, including when and how they are to be approved;
  - ♦ Statement of account as given and list of bills approved for payment;
  - ♦ Summarized reports of other officers and chairmen (important reports such as budget should be attached to the minutes);
  - ♦ Record of each motion voted upon, the name of member who made the motion, and whether adopted or defeated (the name of the member who seconded the motion is not recorded); if counted vote requested, record if a quorum or majority is needed and the number for and against the motion; if a 2/3 vote is required, i.e., for bylaws changes, it must be noted after the outcome of the motion;
  - ♦ Copy of any resolutions adopted;
  - ♦ Record of results of any election and votes cast;

- Brief notation of program topic, names of participants, and method of presentation;
- Time of adjournment; and
- Signature of secretary, using own given name and date approved.

**CORRESPONDING SECRETARY**

Responsibilities of the corresponding secretary are defined in the bylaws and include other related duties that the president or executive board may assign.

**RESPONSIBILITIES**

- Send notices of meetings to executive board members and/or association members, as directed.
- Read correspondence at executive board and association meetings, as requested by the president.
- Check with the president about letters to be written immediately after the meeting.
  - Some letters will be written for the president to sign and will contain specific wording, as directed by executive board or association action.
  - Other letters will be written and signed by the corresponding secretary following general instructions.
- Write authorized letters promptly.
  - Be accurate – check names and titles carefully.
  - Give precise information, with exact copy of recommendations, resolutions or motions and reasons for action taken.
  - Refer to any one of many reference books on writing business letters for suggestions as to form and style.
- Keep file of all letters received and copies of replies written.
  - Important correspondence should be passed along to successor or placed with the official records of the unit.
- Unless the bylaws specify otherwise, notify officers and committee members of their election or appointment.

**COUNCIL SECRETARY**

In addition to the duties listed for the PTA secretary, the council secretary shall:

- Maintain a list of member units.
- Keep an accurate, concise, permanent record of the proceedings of all meetings of the executive committee and of the council.
- Have on hand for reference at each meeting a list of all unit representatives to the council and a membership list for each unit belonging to the council.
- Have available at each meeting motion forms/blanks.
- Plan and present PTA secretary training for member units.

**COUNCIL CORRESPONDING SECRETARY**

In addition to the responsibilities listed for the PTA corresponding secretary, the council corresponding secretary shall:

- Send notices to unit representatives and council board members, as directed.
- Notify officers and committee members of their election or appointment unless the bylaws specify otherwise.
- Plan and present PTA corresponding secretary training for member units.

**DISTRICT PTA SECRETARY**

In addition to the duties listed for the council secretary, the district PTA secretary shall:

- Maintain and have on hand for reference at each meeting a list of member units and councils.
- Keep an accurate, concise, permanent record of the proceedings of all meetings of the executive committee.

**DISTRICT PTA CORRESPONDING SECRETARY**

In addition to the responsibilities listed for the council corresponding secretary, the district PTA corresponding secretary shall:

- Notify officers and committee members of their election or appointment unless the bylaws specify otherwise.

**RESOURCES**

- PTA Management Section, *California State PTA Toolkit Quick-Reference Guide*, National PTA
- Robert's Rules of Order Newly Revised*

**FOR REFERENCE**

**Council/District PTA Secretary**

\_\_\_\_\_

Name

( \_\_\_\_\_ )

Telephone

\_\_\_\_\_

Address

\_\_\_\_\_

City/Zip

**Dates of PTA Workshops/Training**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

01/2009

The treasurer is an elected officer and the authorized custodian of all funds of the local PTA. Some responsibilities of the office are specified in the unit bylaws and others are established by district PTA and California State PTA procedures. The treasurer's duties also include keeping records and preparing reports to comply with local, state and federal laws.

The outgoing treasurer cannot pay bills after the end of their term when the books are closed for audit. Upon assuming office, the incoming treasurer may pay authorized bills and deposit funds in the PTA bank account before the audit is completed.

### WHAT TO DO

- Attend training workshops given by the California State PTA and/or district PTA. Council treasurer may be contacted to assist unit PTAs with financial matters.
- Become familiar with ethics of money raising and secure copies of financial resource information: *California State PTA Toolkit*, Finance Section, and National PTA's *Quick-Reference Guide*, *Money Matters*. Copies of California State PTA publications can be obtained from the unit president or from the California State PTA *List of PTA Materials*, Introduction section.
- Obtain hard copy of financial records and materials such as supplies, ledger, checkbook, tax records, and procedure book from predecessor.
  - If the previous PTA treasurer utilized a computer program to maintain the financial records, identify how those files have been saved, how the computer files will be transferred, and if a computer program will continue to be used.
  - These should include the standardized PTA treasurer's book (ledger). (Treasurer's book may be ordered through the *List of PTA Materials*, Introduction section.)
- File new signature cards for PTA account at bank approved by executive board. Require two signatures on all checks. Authorized signers SHALL NOT be related by blood or marriage or reside in the same household and shall only be those officers as authorized in the bylaws.
- Serve on and meet with budget committee appointed by president-elect as soon as committee appointment is made. It is important to meet as early as possible to establish goals, identify projects, and develop the budget for the upcoming term. The treasurer is designated the budget committee chairman.
  - Develop a carefully considered budget as a financial guide for the year.
  - Budget membership income reflecting only the local portion of membership dues. The portions of membership dues for council, district PTA, state and National PTA are transitory funds.

- Present the proposed budget to the executive board for suggestions.
- Have the executive board recommend adoption of the budget to the association at the first regular meeting of the year. The association may amend the budget before voting on adoption.
- Issue a receipt for all monies received and, if there is no financial secretary, deposit all monies promptly in the unit PTA bank account.
- Pay by check all bills duly authorized. The budget is not an authorization to pay bills. Bills must be presented to the association or to the executive board for payment or ratification according to procedures specified in unit bylaws.
- Transfer funds, such as membership dues, freewill offerings and insurance premiums, must be sent no later than due dates to the council or district PTA. No authorization is needed for these payments. Transfer of these funds must be noted in the next treasurer's report.
- Comply with all due dates set by council and district PTA (if out of council) for remittance of monies and forwarding of reports, allowing for the timely receipt by council or district PTA (if out of council) through channels. Channels are the formal communication route through an organization to ensure that each level within the organization is informed. In PTA, the channel is from the unit to the council (when within a council) or from the unit to the district PTA (when there is no council), from the council to the district PTA, and from the district PTA to the state.

### Forward through channels:

- Council/district/State/National PTA portions of membership dues;
- Full amount of Founders Day freewill offerings;
- Comprehensive General Liability, Directors and Officers Liability, Bonding, and Workers' Compensation insurance premiums;
- Workers' Compensation Annual Payroll Report. An annual payroll report from each unit is mandatory whether or not anyone was hired. Keep a record of hours of service for which anyone has been paid by the unit. (This does not include payments to the school district for school personnel services.)
- Copies of government reporting forms, as required. (e.g., IRS 990/990EZ and any employee and/or independent contractor report forms.
- Keep in **ink** (no erasures or whiteout) an accurate and detailed account in the permanent treasurer's book (ledger) of all monies received and disbursed; the number of members; the amount of dues collected from members; and amount of membership dues remitted through channels to the California State PTA.

- Amend notations by drawing a single line through the number to be changed. Note the changed amount above or in the margin.
- Keep treasurer's book (ledger) and checkbook up to date, with current balance shown in checkbook at all times.
  - Reconcile bank statement immediately upon receipt.
  - It is strongly recommended for the protection of the unit PTA, that the auditor or another elected officer who does not sign PTA checks also reconcile monthly bank statements in addition to the treasurer.
  - Watch for checks that do not clear within a reasonable time and investigate.
- Submit written reports for each bank account at regular meetings of the executive board and the association. Following the sample in the *California State PTA Toolkit*, Forms, include in each report:
  - the total balance on hand at the beginning of the period covered by the report;
  - listing separately, amounts credited to the general fund and any special fund;
  - receipts and disbursements detailed as to origin and recipient and corresponding to budget line items;
  - the total balance on hand and the ending of the period as of the date of report;
  - signature of person preparing report and date prepared.
- Prepare an annual financial report following the sample in the *California State PTA Toolkit*, Forms, and covering the current fiscal year to include:
  - name of unit, names of council and district PTA, and IRS Employment Identification Number (EIN);
  - balance on hand at the beginning of the fiscal year;
  - receipts and disbursements listed according to budget line items and separated by general or any special transient funds;
  - total balance on hand at the ending of the fiscal year; and
  - signature of person preparing report and date prepared.
- Check amount of gross receipts to determine if a tax return is required. Refer to the *California State PTA Toolkit*, Finance section for current regulations and instructions concerning tax reporting requirements.
- Make all financial records, as detailed in the *California State PTA Toolkit*, Finance section, available for audit at the times specified in the *Bylaws for Local PTA/PTSA Units*. Books must be audited mid-year and fiscal year end and at any time a financial officer or check signer resigns or is terminated, before the new officer assumes the duties, and whenever deemed necessary.
- Comply with State Board of Equalization sales tax requirements. Unit PTAs are considered consumers rather than retailers and are not required to hold sales tax permits or to

collect, report or pay sales tax on fundraising activities.

**Units pay sales tax at the time of purchase.**

- Keep all financial records as stipulated in *California State PTA Toolkit*, Records Retention Schedule. The treasurer's book (ledger) and other specific records are to be retained as permanent records.

04/2005



The PTA auditor is an elected officer and member of the executive board. However, an individual or a committee may be appointed by the president to carry out this responsibility in the absence of an auditor. The books may also be audited, in accordance with PTA guidelines by a paid auditor.

An internal audit shall be performed by an impartial person not related by blood or marriage or residing in the same household of the president, financial officers, check signer or any chairman handling funds.

The purpose of an audit is to

- Determine the accuracy of the books and records of the financial officers;
- Detect and recommend correction of errors;
- Protect the financial officers and relieve them of responsibility except in case of fraud;
- Verify funds have been transferred through channels (e.g., membership, insurance, Founders Day freewill offering).
- Assure the membership that the association's resources and funds are being managed in a businesslike manner within the regulations established for their use.

Audits are performed at the times specified in the bylaws (Article VI, Section 8). Books must be audited semi-annually and at any time a financial officer resigns or no longer serves in that position, before the new officer assumes the duties, and whenever deemed necessary.

Financial records should be put in order for the auditing process shortly before the mid-term audit and before the audit at the end of the term of office. The outgoing treasurer cannot pay bills after the books are closed for audit and after the term of office ends. Upon assuming office, the incoming treasurer may deposit funds in the PTA bank account and pay authorized bills as needed.

The audit must be completed as quickly as possible. The California State PTA recommends that if the audit is not completed within two (2) weeks after the completion of the term of office, the unit president may appoint a committee to immediately audit the books. The same time frame may be followed for the semi-annual audit.

Auditing is more than verifying addition and subtraction. It involves following all financial transactions through the records to be sure receipts have been properly accounted for and expenditures made as authorized in the minutes and in conformity with unit PTA bylaws, standing rules and budget limitations.

The auditor is frequently a member of the budget committee but is never authorized to sign checks. It is strongly recommended for the protection of the unit PTA, that the auditor or another elected officer who does not sign PTA checks reconcile monthly bank statements.

#### **AUDIT PREPARATION**

- Separate audits must be done for each PTA bank account (e.g., checking, savings, etc.)
- Indicate which account is being audited with the name of the bank, type of account and the account number on each Audit Report form.
- Collect all financial books, records and reports from the treasurer and financial secretary. These will include:
  - copy of last audit report
  - current bylaws and standing rules
  - checkbook, register and canceled checks (including voided checks)
  - bank statements and deposit receipts
  - authorizations for payment
  - cash receipts
  - itemized statements and receipts of bills paid
  - monthly treasurer's reports
  - monthly financial secretary's reports
  - treasurer's book or ledger
  - Annual Financial Report
  - copies of board, executive committee and association minutes, which would include an adopted budget, as well as any amendments that were approved during the year.
  - committee reports from chairmen (e.g., fundraising, membership)
  - copies of Workers' Compensation Annual Payroll Report
  - copies of all required state and federal report forms if PTA hires employee(s)
  - copies of all required state and federal report forms if PTA hires independent contractor(s)
  - copies of the most recently filed IRS Form 990/990EZ, if required
  - any other information requested by the auditor/audit committee.

#### **AUDIT PROCEDURE**

- Check off each item in red ink as it is reviewed.
- Do not correct errors. Make notes as to how to correct errors and include in your report.
- Check **RECEIPTS**: Examine and compare receipt book stubs and treasurer's book (ledger) to be sure that money received has been deposited promptly, entered in proper columns, and totaled correctly. Check number of memberships received with the membership chairman. When checking ledger, deposit slips, bankbook and bank statements, be sure all deposits have been credited.

The executive vice president is an elected officer and member of the executive board. The primary responsibility of the executive vice president is to assist the president and help lead the PTA toward specific goals chosen by its members. The goals must be consistent with the policies and purposes of the PTA. California State PTA does not recognize co-presidents. This position can be used to gain understanding of the requirements and duties of the president position, but it is not a president-elect position.

**RESPONSIBILITIES**

Serve as the primary aide to the president.

Perform the duties of the president in the absence or disability of that officer to act.

Perform such other duties as may be prescribed in the bylaws and standing rules, or assigned by the association.

Attend PTA sponsored workshops or trainings.

Become familiar with the duties of each chairman.

Attend meetings as requested by the president.

Prepare and present a report to the executive board for each meeting attended on behalf of the president.

Attend council, district, and state PTA meetings as appropriate.

Provide guidance on California State PTA policies and procedures and therefore, should become knowledgeable of the contents of the following resources:

*California State PTA Toolkit*

Unit, council, district, and state PTA bylaws

*Insurance and Loss Prevention Guide*

California State PTA website: [www.capta.org](http://www.capta.org)

Inform PTA board of new and updated PTA materials and information.

Safeguard the financial assets of the PTA by strictly adhering to PTA financial procedures as outlined in the bylaws and state and National PTA guidelines.

Maintain a current procedure book to pass on to succeeding officer.

Help facilitate smooth transitions with incoming officers and committee chairs.

Protect members' privacy by utilizing member information for PTA work only.

Contact president for assistance with issues, concerns, questions or procedural advice.

03/2009

The financial secretary is an elected officer authorized to receive all monies collected by the PTA. Some responsibilities of the office are specified in the unit bylaws; others are established by council, district PTA and California State PTA procedures. The financial secretary may be a member of the budget committee.

**WHAT TO DO**

- Upon taking office, obtain all audited unit PTA financial secretary records and material from your predecessor. This should include a standardized bound ledger book, a receipt book and remittance forms (for transferring money over to the council and district PTA treasurers) and a check endorsement stamp, if available. A current copy of the *California State PTA Toolkit*, Finance section, should be included in the procedure book/file.
- Become familiar with all PTA procedures for handling money. These may be found in the *California State PTA Toolkit*, *National PTA Quick-Reference Guide*, *Money Matters*. Additional copies of California State PTA publications may be ordered from the California State PTA through the *List of PTA Materials*, Introduction section.
- Review the *Bylaws for Local PTA/PTSA Units* for stated responsibilities.
- Receive all monies, check amounts for accuracy and issue a numbered receipt for each transaction. All receipts should be accounted for and numbered.
- Record all receipts in a **bound** ledger book, indicating the date of receipt, number of receipt issued, amount, from whom received, and for what account (e.g., membership, fundraising).
- Note any refunds or disbursements that need to be made.
- Prepare all authorizations for payment if authorized by the executive board or the association. If not authorized to write authorizations, provide recording secretary with necessary information on refunds and disbursements to write authorizations.
- Give the treasurer itemized bills, sales slips, and invoices for payment by check.
- Prepare and sign authorizations for payment if required by the executive board or association.
- Determine whether the unit bylaws require the financial secretary to immediately deposit the money in the appropriate checking or savings account or after proper accounting forward the money to the treasurer, receiving a numbered, dated receipt. If the banking is done by the financial secretary, a duplicate deposit slip and a remittance form listing the accounting of all money received shall be forwarded to the treasurer immediately.
- Prepare a monthly financial report of all monies received, deposits made and/or authorizations for payment prepared. Distribute to the president, recording secretary and all financial officers. Keep a copy for the financial secretary's procedure book.
- Prepare an Annual Financial Report of all monies received during the past fiscal year. The dates of the unit fiscal year (e.g., July 1-June 30) will be found in the unit bylaws. Distribute report to the president, recording secretary and all financial officers. Keep a copy for the financial secretary's procedure book.
- Submit all records for audit semi-annually and at any time a financial officer resigns or no longer serves in that position, before the new officer assumes the duties, and whenever deemed necessary.
- Attend all events where money may need to be counted.
- Make sure that at least two people count the money together. This may include the event chairman and treasurer or financial secretary if possible.
- Keep a record of all funds counted using the "Cash Verification Form" found in *California State PTA Toolkit*.
- Ensure that all persons counting the money sign the "Cash Verification Form."
- Do not keep money overnight at home.
- Money may be kept in a school safe overnight if allowed by the school principal. Refer to the financial procedures outlined in the *California State PTA Toolkit*.

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ment, equipment, games, first aid, clean up, etc. Recruit additional help or solicit donated materials by circulating questionnaire(s) to members. **Do NOT use children to sell door-to-door. Do NOT exploit children to raise funds.**

- Clear date(s) with the school and community calendars, reserve needed facilities and local equipment and obtain any required permits well in advance of the event.
- Make firm arrangements with concessionaires. Be absolutely sure any concessionaire is fully covered by his own liability insurance and Workers' Compensation. Have concessionaire sign Hold Harmless Agreement, 5.5, found in the California State PTA *Insurance and Loss Prevention Guide* and the *California State PTA Toolkit*, Forms section. The unit should obtain a copy of the concessionaire's certificate of insurance. Contact the district PTA or PTA insurance broker if you have any questions.
- Make arrangements with the PTA's bank for a night bank deposit. If money cannot be deposited in the bank immediately, establish advance arrangements with the school principal to use the school safe. It is recommended the PTA purchase a small safe or lock box to place inside of the school safe. Prior to placing money in the school safe, two PTA executive board members must count it. The principal may require that a school representative verify the documentation.
- It is essential that at least two persons count money together and complete a Cash Verification Form. **Funds should never be handled by one person alone.** It is unfair for any individual to be required to have the sole responsibility for PTA funds or to be expected to prove that the total of monies received is correct. Money should be counted at the event by the chairman and the treasurer or financial secretary. The treasurer (or financial secretary) should issue a receipt for all money received and deposit the funds in a PTA bank account. Itemized bills, sales slips, etc., are given to the treasurer for payment by check, and the final accounting report is given to the association and filed for audit. **Pay everything by check; NEVER USE CASH.**

Some Suggested Fundraising Activities\*

After-school Treats	Gift Wrap Sales
Art and Craft Activities	Hobby Show
Auction/Silent Auction	I.D. Bracelets
Book Fairs	Salvage, Recycling
Calendar Sales	School Pictures, Family
Family Candy Sales	Portraits, Silhouettes
Cookbook Sales	Science Fairs
Snack Food at Games	Dances
T-shirt, Sweatshirt,	Fashion Shows
Jacket, etc. Sales	Talent, Variety Show

\*Check with the school district to see if policy requires school district approval of all fundraisers or places any restrictions on fundraisers.

Refer to the *Insurance and Loss Prevention Guide* before engaging in any activity.

After the event, hold committee meeting to evaluate event, collect written reports from subcommittee chairmen and prepare report for association and procedure book.

**The name "PTA" is not to become an article of commerce or to be traded upon by others to promote their goods and services.**

When selling a commercial product, the following disclaimer **must** be included in all publicity:

*"This is a PTA fundraiser. Distribution of this information does not imply endorsement by PTA."*

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## PTA INSURANCE

When planning PTA events and activities you must always refer to the *Insurance and Loss Prevention Guide* that is updated and mailed annually to unit presidents. If you have any questions or concerns about the event contact the California State PTA insurance broker. **Never sign a Hold Harmless Agreement on behalf of the PTA** (1.3.4a, 5.5). If the PTA is asked to sign a Hold Harmless Agreement for any reason, the PTA should contact the California State PTA insurance broker. When directed by the insurance broker to sign the "Facilities Use Permit Addendum" for events held on public school campuses, locate the form in the *Toolkit*, Forms section. Contact information for the California State PTA insurance broker can be obtained from the California State PTA office.

- The PTA/PTSA association must vote to sponsor the program each year. The results of the vote must be recorded in the minutes of the association.
- Make certain of insurance coverage when planning a graduation or prom night activity by contacting the California State PTA insurance broker. A list of covered PTA activities and requirements is included in the California State PTA *Insurance and Loss Prevention Guide*. Activities excluded by the insurance company are not allowed.
  - California State PTA-prohibited activities are not allowed. These prohibited activities can threaten the safety, health and welfare of children. (Refer to *Insurance and Loss Prevention Guide*.)
  - Units must further protect the PTA's liability insurance by having a "Hold Harmless Agreement" (5.5, Forms section or the *Insurance and Loss Prevention Guide*) signed by every concessionaire and independent contractor engaged to provide services for PTA events and activities. Contact the district PTA or PTA insurance broker.
- Requirements for PTA-sponsored events on school grounds (1.3.4a):
  - "Certificate of Insurance" must be provided by PTA if requested by school district. (Contact the PTA insurance broker.)
  - Additional insurance coverage may be required; refer to *Insurance and Loss Prevention Guide*.
  - PTA Use of School Facilities (1.3.4a)
- Requirements for PTA-sponsored events off school grounds (5.5):
  - From the operator of the facility, obtain a "Certificate of Insurance" (5.5) with the PTA/PTSA and the California State PTA, its units, councils and district PTAs, named as additional insured.
  - Additional insurance coverage may be required; refer to *Insurance and Loss Prevention Guide*.
- The PTA may not join another non-PTA organization or group for the purpose of conducting a graduation or prom night activity. The PTA insurance coverage must not be authorized or used for any event not sponsored by the PTA. Prior to cosponsoring an activity or event with another group,

refer to PTA Policies, Cooperation/Co-sponsorship With Other Groups (2.7).

## PTA UNIT PROCEDURES

- The event and all related work and/or fundraising activity must be approved by the executive board and the association and formally recorded in the minutes of the association. All money raised or derived from the event or associated activities shall be deposited in the unit treasury. No funds shall be expended by the chairman, subcommittee chairmen or committee without approval of the executive board and association. All contracts must be signed by elected officers, one of whom shall be the president, following approval by the executive board and association.
- The president appoints the committee, subject to ratification by the executive board (see Article IX, Section 2, *Bylaws for Local PTA/PTSA Units*).
- The graduation or prom night activity committee must follow the "Guidelines on the Use of Committees," PTA Management Section.
- Committee procedures must be established prior to beginning the project that include, but are not limited to
  - responsibilities of the chairman.
  - responsibilities of the committee members.
  - clarification of all financial transactions in accordance with PTA/PTSA's bylaws and financial procedures. (See Finance Section.)
  - submission of a written report, usually prepared by committee chairman, to the executive board at each monthly meeting including a financial accounting of all monies and donations received and monies disbursed, and activities planned.
  - strict observance of PTA bylaws, policies and procedures.
  - responsibility for storage of supplies and equipment related to the activity and the insurance coverage for these supplies and equipment.
- Anticipate and address these needs and any unusual concerns as early as possible to assure a successful activity.

## PTA FINANCES

A PTA sponsoring or co-sponsoring a graduation or prom night activity must follow these procedures in all financial transactions.

- A PTA does not raise money for other organizations, nor does it allow its Internal Revenue Service Employer Identification Number (EIN) to be used by another organization. It is vital to remember that the nonprofit status of PTA is
  - Appropriate Cooperation with Business
  - Approval by Membership
  - Budget
  - Commingling of Funds
  - Contracts
  - Financing PTA Activities Income
  - Insurance
  - Legal Considerations
  - Noncommercial Policy
  - Safety Considerations
  - Standards for PTA Fundraising
  - Unrelated Business



Principles of parliamentary law are

- ...justice and courtesy to all;
- ...rights of the minority protected;
- ...rule of the majority reflected;
- ...partiality to none;
- ...consideration of one subject at a time.

The bylaws are specific rules by which the unit is governed, and they supersede any general rule of parliamentary law with which they may be in conflict. They are the “Articles of Organization.” They may not be suspended, even by a unanimous vote. Any action contrary to the unit’s bylaws is null and void and should be so stated when discovered.

The bylaws of the unit, council, district, State and National PTA all state that *Robert’s Rules of Order Newly Revised*, 10th Edition shall be the parliamentary authority. If help is needed in understanding or interpreting “Robert’s” or the bylaws, the council, if in council, or district PTA parliamentarian should be contacted.

The parliamentarian is an officer usually appointed by the president, subject to ratification by the executive board. A parliamentarian “pro tem” should be appointed in the absence of the parliamentarian. “Pro tem” means “for this time only.”

Duties of the parliamentarian are listed in the bylaws (Article VI, Section 10). Additional information can be found in the *California State PTA Toolkit* (2.3.14), the *National PTA Quick-Reference Guide* (available from PTA President) and *Robert’s Rules of Order Newly Revised*, 10th Edition.

#### **ADDITIONAL RESPONSIBILITIES**

- Review and study the bylaws and standing rules annually. If changes are required, ask the president to appoint a committee for this review. Proposed amendments must be submitted through council (if in council) and district PTA channels to the state parliamentarian for approval before adoption at an association meeting.
- Use the latest version of *Bylaws for Local PTA/PTSA Units*. (Bylaws are available for purchase from the California State PTA office; some district PTA offices also have copies for sale.) Date is noted on the front or inside of front cover, and should not be more than two (2) years old. Instructions and procedures are included.
- Verify that the PTA council (if in council) and district PTA have a current copy of the unit’s bylaws.
- Assist the president in preparing for meetings, when requested.
- Make sure the unit has a copy of *Robert’s Rules of Order Newly Revised*, 10th Edition and become familiar with the contents of the book.

- Provide the members and the executive board with training on simple parliamentary procedures; how to state a motion, rules of debate, quorums.
- Advise presiding officer, when requested, on questions of parliamentary procedure. Parliamentarians do not “rule.” Only the chair has the power to rule on a question of order. If the parliamentarian has expressed an opinion at the request of the chair, the chair must still make the ruling.
- Assist the presiding officer by keeping track of the order of those wishing to speak, motions, amendments, voting, etc., during meetings.
- Ensure each member of the executive board has a current copy of the unit’s bylaws and standing rules.
- Encourage attendance at training opportunities for parliamentary procedures and/or bylaw workshops and counterpart workshops and training when offered by the California State PTA, council (if in council) or district PTA.

#### **COUNCIL PARLIAMENTARIAN**

In addition to the duties listed for the unit parliamentarian, the council parliamentarian shall:

- Remind all units to use the latest version of *Bylaws for Local PTA/PTSA Units*.
- Receive and review all proposed bylaw changes of member units in council and keep records thereof. Assist with any necessary changes. Forward all proposed changes to the district PTA parliamentarian in a timely manner, within one to two weeks whenever possible.
- Maintain a file of up-to-date bylaws for all member units within the council.
- Offer bylaws and parliamentary procedure workshops for all units within the council.

#### **DISTRICT PARLIAMENTARIAN**

In addition to the duties listed for the council parliamentarian, the district parliamentarian shall:

- Remind all units and council to use the latest bylaws.
- Maintain a file of up-to-date bylaws for all member units and councils within the district PTA.
- Maintain an up-to-date file of all member unit and council California State PTA record numbers. National PTA identification numbers, employer identification (EI) numbers, corporation numbers, and charitable trust (CT) numbers within the district PTA.
- Offer bylaws and parliamentary procedure workshops for all units and councils within the district PTA.

## BYLAWS

As a part of the national organization, the local, council or district PTA is also governed by the National PTA bylaws, as well as the bylaws of the California State PTA, the council and district PTA (if in council). California State PTA bylaws contain "starred" articles and sections which are to be included in the local association bylaws. **Note:** The adoption of an amendment to any provision of the California Corporations Code identified by a double star or to any provision of the California State PTA bylaws identified by a triple star automatically amends the PTA's bylaws and does not require a vote of the unit, council or district. Other revisions to the bylaws may be made only as provided in the bylaws themselves (*Bylaws for Local PTA/PTSA Units*, Article XVI; *Council Bylaws*, Article XVII; *District Bylaws*, Article XVIII).

## POLICIES AND PROCEDURES

Basic policies of the National PTA are included in all PTA bylaws as Article III. Parliamentarians often are asked to interpret these policies or give a rationale for them. The council, district and California State PTA also have policies and procedures which must be observed.

## NOMINATING COMMITTEE

The bylaws include, as a duty of the parliamentarian "...shall call the first meeting of the nominating committee...and give instructions in procedure..." These instructions include the eligibility requirements to hold office, the offices to be filled, those sections of the bylaws which pertain to the conduct of the nominating committee, committee voting procedure, etc. The parliamentarian conducts the election of the chairman of the nominating committee. The parliamentarian does not automatically

## CHECK UNIT BYLAWS FOR:

Date of meeting to elect nominating committee \_\_\_\_\_ (Article V, Section 3b)  
Date of the election meeting \_\_\_\_\_ (Article V, Section 3g)  
Date of meeting to elect convention delegates \_\_\_\_\_ (Article V, Section 9)  
Date new officers assume duties \_\_\_\_\_ (Article V, Section 8)  
Date of last amendment to bylaws \_\_\_\_\_ (signature page)  
Quorum for association meeting \_\_\_\_\_ (Article VII, Section 5b)  
Quorum for executive board meeting \_\_\_\_\_ (Article VIII, Section 7b)  
Unit Federal Employee Identification Number (EIN) \_\_\_\_\_ (Article XIV, Section 3)

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serve as a member of the committee, unless elected to it or unless the bylaws so provide. The parliamentarian, if not a member of this committee, should be available for any questions by telephone or at a specific location.

## REFERENCES

From the unit, council or district president:

*California State PTA Toolkit* (includes California State PTA bylaws and policies)

*Bylaws for Local PTA/PTSA Units, Council Bylaws, District Bylaws*

From the California State PTA office:

*The a-b-c's of Parliamentary Procedure*

*Robert's Rules of Order Newly Revised, 10th Edition*

## Council Parliamentarian (if in council)

Name \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

E-mail \_\_\_\_\_

## District PTA Parliamentarian

Name \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

E-mail \_\_\_\_\_