

There are several warning signs of theft, including the following:

- The treasurer's report is repeatedly delayed or doesn't exist.
- Budget monitoring report is delayed.
- Cash receipts show a late deposit date.
- Supporting documents are missing.
- An overabundance of corrections to the cashbook or ledgers.
- Checks bouncing when there should be sufficient funds.
- Lifestyle changes and/or behavioral changes of staff or volunteers.
- Money missing from the account on Friday night, and replaced on Monday.
- Signatories include members of the same family or related members.
- Checks made out to "cash."
- Large checks.
- Presigned checks, or checks needing only one signature to clear the bank.
- Not following internal controls or procedures for money management.
- Avoiding or delaying an annual audit.

These are the most common warning signs that should raise some "red flags" if you see them. This list is not exhaustive, but it may indicate fraud is occurring or has occurred in your PTA.