

CHECK-LIST FOR AUDITORS OF STATE HEALTH SOCIETY

<u>Sl. No.</u>	<u>PARTICULARS</u>	<u>YES</u>	<u>NO</u>	<u>REMARKS</u>
1.	Whether Audit Opinion is in the prescribed format giving the World Bank Credit No.			
2.	Whether the Annual Financial Statements (AFS) are in the Prescribed format for Balance Sheet, Income & Expenditure Account and Receipt & Payment Account			
3.	Whether the Financial Statements includes the Bank Reconciliation Statement as on last day of the year.			
4.	Whether Financial Monitoring Report for the last quarter has been certified by the auditors and forms part of Annual Financial Statements			
5.	Confirm that no advances to Districts/ Blocks/ PHCs/ CHCs and any other Agency are shown as expenditure			
6.	Are there advances outstanding for long? (greater than 6 months)			
7.	Whether the Utilisation Certificate for all the Sanctions has been attached.			
8.	Are the Utilisation Certificates are signed by the Mission Director or any other authorised person and by the Auditor			
9.	Whether auditor has certified that the amount of utilisation in the Utilisation Certificate is tallied with the Income & expenditure Account of the relevant period.			
10.	Confirm that the Consolidated Annual Financial Statements includes all the districts annual statements based on the books			

	maintained by them and have been duly audited by the same auditor or any other auditor.			
11.	Whether Management Letter has been prepared by the Auditors?			
12.	Whether Management has offered its comments on the observations of the Auditor in the Management Letter.			
13.	Whether the Annual Financial Statements are consolidated on the basis of audited districts accounts and not on the basis of expenditures reported by the districts.			
14.	Have you ensured that the Annual Financial Statements have been consolidated for all the Programmes i.e. RCH, NRHM, Immunisation, NUHM. NDCPs and NCDs Programme			
15.	Whether Accounting Policies and Notes on Accounts have been appended to the AFS			
16.	Are you sure that none of expense of any activity has been merged with that of any other activity.			
17.	Are you sure that all the expenses have been properly reflected as per the Heads of Accounts as shown in the FMR for each programme.			
18.	Whether the accounts finalisation instructions issued by each Programme Division has been followed or not.			
19.	Whether a confirmation certificate regarding the inclusion of all bank accounts of SHS etc. duly signed by Mission Director and Director Finance has been obtained and attached with the Report?			