

## CHECK-LIST FOR AUDITORS OF STATE HEALTH SOCIETY

| <b><u>Sl. No.</u></b> | <b><u>PARTICULARS</u></b>  | <b><u>YES</u></b> | <b><u>NO</u></b> | <b><u>REMARKS</u></b> |
|-----------------------|--|-------------------|------------------|-----------------------|
| 1.                    | Whether Audit Opinion is in the <b>prescribed format</b> 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? |  |  |  |