

BRANCH AUDITORS' CHECKLIST

Branch Name

Branch Number

<u>Questions</u>	<u>Answer</u>
1. Have you verified branch funding?	Yes/No*
2. Have you verified other branch income?	Yes/No*
3. Have you verified general expenditure and ensured it is bona fide?	Yes/No*
4. Have you verified the bank balance on the accounts with the bank statement?	Yes/No*
5. Have you counted/checked any cash in hand?	Yes/No*
6. Have you verified the existence, ownership and valuation of any fixed assets?	Yes/No*
7. Have you verified the existence, ownership, value of investments? (NB - All investments must be held in the name of the branch).	Yes/No*
8. Have you verified:	
(i) Amounts due to the branch at 31st December?	Yes/No*
(ii) Amounts payable by the branch at 31st December?	Yes/No*
9. Have you received all the explanations you required, and, in your opinion, have the details been fairly represented?	Yes/No*
10. Are the annual returns in full agreement with the audited annual accounts and the underlying records?	Yes/No*