GOOSSEN CPA

■ NGO Audit Pre-Visit Checklist

1. Financial Records

- Trial balance, general ledger, and chart of accounts updated through month-end.
- Bank statements + reconciliations for all accounts (including petty cash).
- List of outstanding checks and deposits in transit.
- Grant income schedules (by donor, by project).
- Donor-restricted vs. unrestricted funds clearly separated.

2. Supporting Documentation

- Vendor invoices and receipts filed and cross-referenced to ledger.
- Payroll registers, contracts, and HR files available.
- Grant agreements, donor correspondence, and compliance reports accessible.
- Signed board minutes approving budgets and major expenditures.

3. Assets & Inventory

- Fixed asset register up to date with purchase dates, locations, and tags.
- Physical assets labeled with ID numbers.
- Inventory listing with quantities and storage locations.
- Vehicle logbooks updated (fuel, mileage, repairs).

4. Internal Controls

- Cash handling procedures documented (who authorizes, who records, who reconciles).
- Segregation of duties in place (no one person controlling whole cycle).
- Authorization limits documented and followed.
- Written policies for procurement and travel expenses.

5. Compliance

- Tax filings and registrations current (with local authorities).
- NGO license/charter, board approvals, and annual reports filed.
- Donor reporting deadlines tracked and met.

6. Logistics for Auditor Visit

- Workspace with internet access available.
- Key staff scheduled for interviews (finance lead, program manager, warehouse officer).
- Remote options tested if part of audit is virtual (WhatsApp/Zoom walk-throughs).
- Security/transportation arrangements if site visits required.

■ Pro-Tip: Do a mini “mock audit” yourself—randomly pull 3–5 transactions, trace them from invoice → ledger → donor report → bank statement. If you can do that smoothly, you’re 90% ready.