**CISU’s audit checklist**

This checklist must be used by the organization to check that all relevant material for the final accounts is collected and prepared. The checklist has been developed by CISU’s auditor for grants below DKK 200.000 but is a great tool for all grants regardless of size and auditor.

For the accounts to be audited and approved by the auditor, all material mentioned in this summary must be sent to the auditor or be ready for the audit.

This checklist should be attached to the material below for the auditor when it is submitted for audit.

**Basic information**

|  |  |
| --- | --- |
| Danish Grant holder | [The name of the implementing organization and CVR.nr.] |
| Overall responsible for the grant (representative from the management or the board) | [The responsable person’s name] |
|  | [The responsible person’s e-mail address and phone number] |
| Contact person | [Contact person’s name] |
|  | [Contact person’s e-mail address and phone number] |
| Grant number | [XX-XXXX-XX] |
| Intervention title | [Insert title] |
| Intervention period (start and end date) | XX-XX-XXXX – XX-XX-XXXX |
| Granted amount from DERF (DKK) | XX kr. |
| Total amount of the intervention (DKK) | XX kr. |

 **Financial vouchers and supplementing documents for auditor.**

This form is completed and sent electronically together with the following vouchers/documents to:

For grants above DKK 200.000: Send to your own auditor.

For grants below DKK 200.000: Send to Martinsen Rådgivning og Revision (previous Elley Revision ApS), e-mail: cle@martinsen.dk, att. Claus Elley, telephone: 7578 1888.

|  |  |  |
| --- | --- | --- |
| **REF.** | **Documents** |  **☑** |
| **1** | **Completed CISU format\* for final accounts (word) and completed help sheet (Excel)**1. The income statement must contain the final expenses and the current budget (the latest approved budget by CISU if there have been approved any changes in the budget), so that the consumption and budget are directly comparable.
2. The Management Review must answer all the questions asked in the format.
 |  |
| **2** | **Application and budget.**If CISU has approved changes to the budget, start/end date or activities during the intervention period, the request and CISU’s approval thereof (approval email from CISU and a screen print from Vores CISU of the budget) are to be attached.  |  |
| **3** | **The final report** |  |

\*Please note that the financial statement must be completed in the correct format. Information on which format to use can be found on CISU's website (www.cisu.dk/skemaer)

**Preparation for the final audit**

The audit will include the following, which must therefore be prepared before the accounts are submitted for audit. Tick YES/NO as to whether this applies to your organization and/or grant.

|  |  |  |  |
| --- | --- | --- | --- |
| **Documentation** | **YES** | **NO** | **Remarks**(Please elaborate if you have answered “no” to the statement) |
| **Bookkeeping system** |  |  |  |
| A: We use a double-entry bookkeeping system |  |  |  |
| B: We use Excel for our bookkeeping |  |  |  |
| **Bank** |  |  |  |
| We have set up a separate bank account for the grant. |  |  |  |
| All transfers regarding the grant have been made to/from the grant’s account.  |  |  |  |
| All transfers from CISU have been reconciled to the final accounts. |  |  |  |
| All account statements from the bank contain voucher numbers that can be compared with the financial vouchers for expenses and income.  |  |  |  |
| **Vouchers** |  |  |  |
| All financial vouchers regarding the grant are numbered and attached. |  |  |  |
| All financial vouchers are approved in accordance with the organization’s approval procedures.  |  |  |  |
| The bookkeeping is reconciled with the final accounts for the grant. |  |  |  |
| There is a description of the purpose of all the activities (Training, workshop etc.) and specifications of the participants. |  |  |  |
| There is an explanation of all major expenses/investments in the intervention (if any), including an explanation of whether offers have been obtained/price studies have been carried out. |  |  |  |
| All contracts (if any) regarding fees, per diems, living expenses etc., are attached. |  |  |  |
| We have attached a statement of truth to verify any expenses that might be missing a voucher/documentation. |  |  |  |
| **Salaries** |  |  |  |
| We have attached all employment contracts (if the grant contains salary costs)  |  |  |  |
| **Agreement with third parties** |  |  |  |
| All contracts or collaboration agreements made with external suppliers are attached (including documentation for obtaining offers). |  |  |  |
| **Organizational documents** |  |  |  |
| The organization’s written procedures are attached. This includes a description of access to bank accounts, separation of duties, reconciliations, and bookkeeping.  |  |  |  |
| The Statutes of the organization are attached |  |  |  |
| The minutes from the last General Assembly are attached. |  |  |  |