CHAUDHARY & CO., Chartered Accountants, Working Paper.

Master Data

Name of Trust/ Society			
Presidet Name		Mobile:	
Secretary Name		Mobile:	

List of Institutions/ (Accounts for Audit)		(units run by the Trust/ Society) Take Letter from Secretary	
1		7	
2		8	
3		9	
4		10	
5		11	
6		12	

Dates of meetings of management			
Minutes Book Verified **Y/ N**	Any cases by or against auditee **Y/ N**	Investment Against Trust Act **Y/ N**	
Auditors appointment resolution obtained: **Y/ N**	Dated:		
Budget Filed with Charity Commissioner **Y/ N**	Copy Obtained **Y/ N**	Trust Reg No	
All Operations within the scope of Trust Deed/ Bye Laws **Y/ N**		Society Reg No	
Sister Concern Transfers Checked **Y/ N**; Tallied **Y/ N** (fill the table)			

CREDIT SIDE		DEBIT SIDE	
Institution Name	Amount	Institution Name	Amount

Special Remarks if any:	Bill Issued **Y/ N**	Bill Number		Date	

Work Completed by		Date	
Handed over to		Date	

Subjective Remarks
History

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Institution/ Unit Audit

Books **Manual/ Electronic**

Name of Trust/ Society			
Institution Name / Unit/ Account			
Key Person:		Mobile	
Period under audit from:		To	
Previous year audit by **US/ M/s _**			
Audit Start date:		Completion Date:	
Audit brought by		Mobile	
Audit done by			

For differences in Voucher/ Cash Book/ Ledger please fill in following table:

Date	CB Page	Ledger Page	Chq. /Voucher No	Bank/ Voucher Amount	CB Amount	Ledger Amount

Cash Book to Ledger Checking Done: **Random Test Checks/ Full**	Posting Tallied **Y/ N**
Salary Tallied Y/ N Voucher Checking done: **Random Test Checks/ Full**	
Basis of accounting **Accrual/ Cash/ Mixed**	Receipts Checked **Random Test Checks/ Full**
Cash Book/ Ledger Totalling Done: **Random Test Checks/ Full**	
Quotations called for expenses above 5000/- **Y/ N**	Fixed Assets/ Stock register verified **Y/ N**
Expensese not related to objects **Y/N**	

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Bank Statements are in agreement of Cash Book & Ledger **Y/ N** Bank Reco. For All A/c's:

	Bank 1	Bank 2	Bank 3	Bank 4	Bank 5
Bank Name					
A/c No.					
Opening Balance as per bank statement: (a)					
Add: Deposits from ledger (b)					
Less: Withdrawals from Ledger (c)					
(a + b - c)=d					
Closing balance as per Bank statement (e)					
Difference (d - e)					

repetitive mistakes **Y/ N**; frequent overwriting **Y/ N**; jottings by pencil **Y/ N**;			

Receipt Payment agrees with Ledger **Y/ N**	Checked if Total of both sides tallied **Y/ N**

books signed by head of institution **Y/ N**; Totals done **Y/ N**; posting done **Y/ N**			

Computer feeding of R & P date		By	
Discussed issues & Statements with CA on		By	

Follow up action suggested by CA **YES/ NO**	

Conveyed to Auditee on		By		**Phone/ person/ Email**
Conveyed to Auditee on		By		**Phone/ person/ Email**
Conveyed to Auditee on		By		**Phone/ person/ Email**
Conveyed to Auditee on		By		**Phone/ person/ Email**
Conveyed to Auditee on		By		**Phone/ person/ Email**

Receipt & Payments Delivered on		By	
Delivered to		Mobile	

Bill Issued Rs		Date	Bill No.	Sign