



NIGERIAQUAL FINANCIAL MANAGEMENT AUDIT FORM

A. FACILITY DETAILS	B. LEVEL (Check one)	
Review Period <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Primary Health Centre <input type="checkbox"/> Secondary Hospital <input type="checkbox"/> Tertiary Hospital (FMC) <input type="checkbox"/> Tertiary Hospital (Teaching Hospital) <hr style="border-top: 1px dashed black;"/> Ownership <input type="checkbox"/> Public <input type="checkbox"/> Faith-based <input type="checkbox"/> Private	
Name of Interviewee: _____		
Designation: _____		
Implementing partner: _____		
Facility name: _____ State: _____		
LGA: _____		
Name of Assessor: _____ Date of Assessment: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
C. CHART OF ACCOUNTS		
Are the date, description and amount of every transaction recorded in a cashbook? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Are all transactions recorded and updated at least weekly? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Existence of a standard chart of accounts used to code all the financial transactions in the cashbooks? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Is the same chart of accounts used to write budgets and financial reports? <input type="checkbox"/> Yes <input type="checkbox"/> No		
D. REPORTING		
Do you prepare monthly financial report? <input type="checkbox"/> Yes <input type="checkbox"/> No		
How many financial reports have been prepared and submitted in the last six months? <input type="text"/>		
Dates at which monthly financial reports were submitted in the last 3 months.		
<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month 1 (dd/mm/yyyy)	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month 2 (dd/mm/yyyy)	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month 3 (dd/mm/yyyy)
Is an audit carried out of the organization once per year, by a qualified external audit? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Are accounting and finance records kept manually or computerized?		
<input type="checkbox"/> Computerized <input type="checkbox"/> Mixed computerized and manual <input type="checkbox"/> Manual		
E. INTERNAL CONTROL		
Are all the cash kept in the office kept in a locked cash box or safe with restricted access? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Are all assets owned by the organization recorded in an asset register? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Asset inventory exercise carried out in the last one year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
How often is this exercise done in a year? <input type="text"/>		