

# ECD Self-Evaluation for Audit Preparation

**Entity:** \_\_\_\_\_

Union subsidiary organizations send self-evaluation and binder to unions no later than 20<sup>th</sup> February, or **50 days** after end of financial year. Unions review the binders and assist sub-entities to improve if needed. End of February, or **60 days** after the end of the financial year, unions send their self-evaluations and binders to ECD together with sub-entities' self-evaluations and binders. In case of early audit GCAS shall receive the binder no later than 14 days before the audit begins. **Keep originals in the entity's audit binder** - send only copies. For details see GCAS Index to Audit Preparation Binder, Core Policies, and Working Policy SA.

Secretary: \_\_\_\_\_ Treasurer: \_\_\_\_\_ Date: \_\_\_\_\_

Item	Items and Completed Documents Entered in the Binder ("CP" = Core Policy)	Dead- line	Comple ted by a t d a t e who	Tick when done
1S	List of EXCOM members (name, position, address, phone, email)	5/1		1%
2S	Conflict of Interest Statements + list of relevant persons/position. CP3	Jan.		4%
3S	EXCOM minutes	15/1		2%
4T	Financial Committee Minutes	15/1		2%
5S	ADCOM minutes	15/1		2%
6T	Attorneys used (name, address, services...). Pending/upcoming issues	5/1		1%
7T	Financial statement with notes, schedules etc.	15/2		10%
8T	Trial balance	15/2		10%
9T	Approved budget for the year audited - and the following year. CP1B	5/1		1%
10T	Committee actions for unbudgeted expenses, transfers etc.	15/1		3%
11T	Fixed exchange rates for December	5/1		1%
12T	Cash/Bank. Cash control sheet (5/1) and bank reconciliations (31/1)	Jan.		4%
13T	Accounts receivable – itemizations and reconciliations	Jan.		7%
14T	Interfund receivables/payables. Interfund reconciliations	Jan.		2%
15T	Inventory count sheets	15/1		3%
16T	Plant assets - depreciation, additions, disposals	Jan.		6%
17T	Accounts payable. Itemization and reconciliation	Jan.		3%
18T	Allocated funds. Movements and descriptions of funds	Jan.		3%

19aT	Payroll, reconciliation. CP 20-25	Jan.	6%
19bS	- Minutes from relevant compensation committee. Y 05 10	5/1	1%
19cT		14/2	2%
19dS	- Minutes from compensation review committee. S 20 05	15/2	1%
	- Minutes from EXCOM on compensation review committee		
19eS	Service records for all salaried/contract workers. CP 20B	Jan.	5%
20T	Remittances. CP 16-19		
20aT	- Dec. T&O and Retirement Funds to next higher org. Z 10 35	Jan.	2%
20bT		Jan.	2%
20cT	- Copy of T&O reports from subsidiary org. Reconciliation	Jan.	1%
	- List of reports not received, if any, with estimation of value		
21T	Investment schedule. Board approvals. CP8	5/1	2%
22T	Evidence for monthly FS sent to EXCOM and next higher org. CP1A	15/1	2%
23T	Provision for recovering loss, if any and if needed. CP1C	5/1	2%
24T	Provision of insurance coverage. CP6	5/1	3%
25S	List members/contact info for financial audit review comm. SA 15	5/1	1%
26S	List members/positions for statement review committee. T 15 15	5/1	1%
27T	Statement review committee minutes. T 15 15	5/1	3%
28S	Minutes from last years' Financial Audit Review Com. and EXCOM vote	5/1	1%
29T	Assertion Letter (inserted in binder and sent to GCAS before audit)		
30S/ T	Check if other financial items or Core Policies need reporting	5/1	1%

Total Score

"T" = Treasury. - "S" = Secretariat. - "N/A" in the column for "Completed" = Not Applicable.  
"Deadline" is the date on which the completed items are expected to be inserted in the binder.  
"Completed by who" is for the initials of the person who is assigned to complete the task.  
"Completed at date" is the date on which the task actually was completed and inserted in the audit binder.  
"Tick when done" will show how close the audit preparation is to being completed.  
The binder will be in the office of the treasurer who is responsible to check the quality of material entered in the binder.