



CHRIST THE KING ENGINEERING COLLEGE

Karamadai, Coimbatore - 641104

(Approved by AICTE, New Delhi & Affiliated to Anna University, Chennai)

Ph: +91 91500 76729 Email: principal@ckec.ac.in Web: www.ckec.ac.in

INTERNAL AUDIT



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CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE

Name of the College : CHRIST THE KING ENGINEERING COLLEGE

Period of Audit : 2022 - 23

Prepared By : N. KARTHIKA

Audited by : V. SURESH BABU

PARTICULARS	YES	NO	N/A	REMARKS
I. GENERAL INSTRUCTIONS				
1.1. Have you reviewed the existing accounting software system?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1.2. Have you secured the I.T. results and the annual accounts for the past year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1.3. Have you checked the number of years in which the financial records were properly kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
II. OPENING BALANCE				
2.1. Have you examined the opening balance for?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Cash Book	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Bank Book	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. General Ledger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Other subsidiary ledgers, with closing balances from the previous year	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
III. VOUCHING				
Vouching involves the following procedures				
3.1. Scrutinizing the cash book and bank book transactions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.2. Have you verified the receipts and payments in relation to the following criteria?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Account Head	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Amount	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Name of party	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



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3.3. Are the vouchers appropriately approved and backed by required external evidence and/or internal documentation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.4. Does the transaction relate to the audit being conducted?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.5. Have totals / subtotals been reviewed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

IV. CASH BOOK/BANK BOOK

4.1. Have the transactions been properly recorded in the cash book and bank book with corresponding counter foils of receipts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.2. Is the cash collected being deposited into the bank at reasonable intervals?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.3. Have you reviewed the bank reconciliation statement and verified the reconciliation entries with the clearance in the following month's bank statements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.4. Have all payments exceeding Rs. 10,000 been made through checks, demand drafts, or online transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.5. Have you verified the contra entries for cash withdrawals and deposits to ensure they are recorded on the same date in both the cash book and bank book?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.6. Have payments been made solely for charitable purposes or related projects such as relief for the poor, education, or medical relief?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

V. SALARIES/WAGES/HONORARIUM

5.1. Have the salary register and summaries been reviewed in the cash book/bank book?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.2. Have you checked statutory deductions for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Provident fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Income tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Any other items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.3. Have you ensured that statutory deductions have been paid to the respective departments in a timely and accurate manner?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

VI. LEDGER/POSTING AND SECURITY

6.1. Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust / society only	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.2. Have you scrutinized all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



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6.3. Have you scrutinized all expenses accounts in particular of	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Building Repairs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Machine Repairs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Other Repairs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VII. TAX MATTERS				
7.1. Have you ascertained that the TDS returns were filed quarterly and obtained the A/C number?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7.2. Have you enquired about any pending tax litigations?	<input checked="" type="checkbox"/>			
VIII. OTHER RECORDS				
8.1. Have the following registers been reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Fixed Deposit Register	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
b. Fixed Asset Register	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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Prepared by

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12/06/2013
Audited by

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