



SCHOOL AUDIT CHECKLIST

STEP 1: AUDIT MASTER

S.No.	Particulars	Details
1.	Name of School	
2.	Address of School	
3.	Contact person and phone no.	
4.	Relevant period of audit	
5.	Name of society under which school operates	
6.	PAN of society	
7.	Previous balance sheet / trial balance	

STEP 5: OTHER VERIFICATIONS

S. No.	Particulars	Document obtained	Email obtained	Matched with trial balance	Reasons for differences	Differences resolved date
1.	Insurance policies					
2.	Fixed assets purchase verification with bills					
3.	Expense vouching					
4.	Physical Verifications 1. Library books 2. Lab equipment 3. Sports equipment 4. Computers 5. Furniture					



STEP 2: FIRST DAY DOCUMENT COLLECTION

S.No.	Particulars	Document obtained	Email obtained	Matched with trial balance	Reasons for differences	Differences resolved date
1.	Complete Trial Balance (detailed) with opening, debits, credits and closing balances (add date/time)					
2.	Full Bank Statement for relevant period					
3.	Bank reconciliation statement (BRS)					
4.	FD Confirmation / Statement					
5.	Full fee structure					
6.	Full list of students (Full fees, concessional and EWS) (Class wise)					
7.	Complete Salary structure					
8.	Full list of staff (teaching and non-teaching)					
9.	Opening balance verification with previous trial balance / balance sheet					