

Fixed Assets Audit Internal Controls Checklist

General Information:

Audit Date: _____

Audit Team Members: _____

Asset Documentation and Records:

Asset Register:

- Verify the existence of an up-to-date asset register.
- Confirm that asset details in the register match physical assets.
- Ensure proper authorization for changes to the asset register.

Acquisition Records:

- Review purchase orders and invoices for asset acquisitions.
- Check for evidence of proper approvals and receipts.

Disposal Records:

- Verify documentation for asset disposals, including sales and write-offs.
- Confirm proper approvals and supporting documents.

Depreciation Records:

- Review depreciation schedules and calculations.
- Ensure compliance with accounting standards.

Asset Physical Verification:

Asset Tags and Labels:

- Confirm that assets are labeled with identification tags.
- Ensure tags are securely attached and include necessary information.

Asset Location:

- Physically locate and inspect assets in their assigned locations.
- Verify that assets are in their documented places.

Condition Assessment:

- Assess the condition of assets, noting any damage or wear.
- Document assets that appear obsolete or no longer in use.

Audit Report Fixed Assets Management

**California. Office of the Auditor
General**

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Fiscal Year 1997 District of Columbia Audit Report and CFC Oversight United States. Congress. House. Committee on Government Reform and Oversight. Subcommittee on the District of Columbia,1998 **Financial Accounting for Management** Ambrish Gupta,2008-09 Financial Accounting for Management An Analytical Perspective focuses on the analysis and interpretation of financial information for strategic decision making to enable students and managers to formulate business strategies for revenue enhancement cost economies efficiency improvements restructuring of operations and further expansion or diversification for creating and enhancing the shareholder s value Though the book has MBA MFC and MBE students as its primary audience managers in the corporate sector and students of CA CWA CS CFA and CAIIB will find it equally useful because of its practical orientation *Single Audit Report for the Year Ended ... Georgia,2008*

Managing County Assets and Liabilities in Kenya Mihaly Kopanyi,Abdu Muwonge,2022-10-07 This book helps readers understand the basic concept of asset management explains systems tools and procedures and provides models and guidance for strategically managing assets establishing systems and asset registers and applying life cycle based asset operation and maintenance **Report of the Public Accounts Committee on the Reports of the Director of Audit on the Accounts of the Government of the Hong Kong Special Administrative Region for the Year Ended 31 March ... and the Results of Value for Money Audits** Hong Kong Legislative Council. Public Accounts Committee,2010

Government Fixed Asset Inventory Systems Paul E. Glick,1987 *Audit Activity Report, July to December 1997* Australian National Audit Office,1998 This report informs Parliament of major issues the ANAO is confronting in working with agencies to encourage a better performing and more accountable public sector administration at this time provides Parliament with a consolidated summary of the audit reports that have been tabled in the last six months as well as details of the better practice guides and audit services provided in the period and focus on and highlights some of the major lessons learnt from the work of the ANAO in order to assist agencies and Parliament to improve public sector administration

Audit Report on the Accounts of the Town Council of Okahao for the Financial Year Ended ... Namibia. Office of the Auditor-General,2007 **Audit Report, State of Georgia, Department of Administrative Services ... ,2001**

Certified Credit Research Analyst (CCRA) Level 2 Aditya Gadge,Biharlal Deora,Revati Kasture,2013-12-25 The Certified Credit Research Analyst CCRATM is a comprehensive global education program designed to give an expert level understanding of credit markets to fresh graduates and experienced professionals It integrates the fundamentals of financial analysis credit analysis rating methodologies credit strategy and structuring It offers the tools a candidate needs to occupy key positions in the world of finance private banking credit ratings and fixed income domain **Audit Report, Northwest Georgia Regional Library, Dalton, Georgia ,1995** **Audit Report, Department of Natural Resources ,2003**

Annual Report Minnesota. Legislature. Office of the Legislative Auditor,1987 **Report of the Auditor General on**

the Accounts of the Government of the Republic of Seychelles, for the Years Ended 31st December ... Seychelles.

Audit Department,2005 *Brink's Modern Internal Auditing* Robert R. Moeller,Herbert N. Witt,Victor Zinn

Brink,1999-01-19 This handbook aims to show the modern internal auditor how to do the best job possible Examining all aspects of the internal auditor's function the author looks at how to plan organize and perform the audit showing how to control internal audit projects and how to report results efficiently This edition features Expanded coverage of fraud business ethics and the role of the internal auditor and incorporates all aspects of COSO Committee of Sponsoring Organisations of the Treadway Commission recommendations

Report of the Auditor-General for ... on the Accounts of Parastatal Bodies Zambia. Office of the Auditor General,1993 "Code of Massachusetts regulations, 1995" ,1995 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

Annual Report New South Wales State Rail Authority,State Rail Authority of New South Wales,1993 *IBM Software*

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