

## Annex 14

### Checklist for IAB Audit Report

The Checklist below is based on the 2015 guide for NAUs (for IAB) section 7.4

Task	Completion			Comments
Audit objectives.	Yes	No	N/A	
Audit scope.	Yes	No	N/A	
Reference to the applied internationally accepted audit standards.	Yes	No	N/A	
A list of Delegation Agreements that have been subject to detailed checks on aspects of legality and regularity of financial transactions);	Yes	No	N/A	
The number of transactions and the budget covered, in both relative and absolute figures	Yes	No	N/A	
Any limitations of the audit scope, if applicable.	Yes	No	N/A	
A description of the audit methodology applied,	Yes	No	N/A	
Sampling method used	Yes	No	N/A	

Number of transactions tested.	Yes	No	N/A	
Number of project files tested in relation to primary checks (specified per type of primary check).	Yes	No	N/A	
The nature, content and results of detailed checks on aspects of legality and regularity of financial transactions and, if applicable, a statement on whether or not found errors have been rectified by the NA.	Yes	No	N/A	
Conclusions in which the auditors shall qualify any weaknesses found and quantify the errors detected in the financial reports, indicating if these errors have been corrected by the NA.	Yes	No	N/A	

Name

Signature

Date