

UNIVERSITY OF NAIROBI

(INTERNAL AUDIT DEPARTMENT)

RE: AUDIT CHECK LIST

2. Accounting for Advances

- a) A fully filled and signed advance accounting form which should be forwarded by the Head of Department/ Section/Unit
- b) Attached supporting documents should include;
 - i) In case of Medical advances, the documents should be certified by the C.M.O and audited by UHS Auditors
 - ii) Receipt of under expenditure, if any
 - iii) A dully signed form by the inspection & acceptance committee for procurement advances
 - iv) Acknowledgement of monies paid
 - v) A dully approved mileage claim form where applicable (supported by a copy of the vehicle's log book)
 - vi) Authentic receipts (in supplier's letter head or clear rubber stamp)
 - vii) Budget that was used in requesting for the advance.