# En bild som visar text Automatiskt genererad beskrivningPre-audit report

Audit firm: (from FL)

Responsible Auditor: (from FL)

Year of Activity: (from FL)

**Objective**

The pre-audit report is based on Audit Consultancy Agreement with the Palme Center as well as its appendices such as the Olof Palme International Center´s Audit Instructions. It serves the Palme Center as an alert if there are any issues that needs to be taken care of and resolved to meet up with the demands of how to handle the received funds. Since the deadline for compiling the annual report is rather short the pre-audit also helps to keep this deadline since much of the audit work process is already done. Please e-mail the report to [reporting@palmecenter.se](mailto:reporting@palmecenter.se).

Main objectives and scope of the compliance assessment work:

* To examine, assess and verify if the Cooperation Organisation has complied with terms and provisions of the agreement concluded with the Swedish Partner/the Palme Center
* To verify that correct agreements exists if the Cooperation Organisation channels funds to third party
* To examine if there is supporting documentation related to reported expenditures
* To check if the appropriate system of the internal controls has been incorporated into the Project to be relied upon
* To check if the Cooperation Organisation has followed the Palme Center´s procurement regulations
* To check if the Cooperation Organisation has followed the Projects country laws in regard of salaries and remunerations and tax payments

# Deviation Report

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cooperation Organisation** | **Swedish Organisation** | | | **Project No./-s** |
| (from FL) | (from FL) | | | (from FL) |
| **Received funds (SEK) excl. balance:** | **Used funds (SEK):** | | | **Reporting Period:** |
| **Scope** | **Priority** | **Audit findings (short description)** | **Recommendations (Short description)** | | |
| Internal control systems | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |
| Bookkeeping in order | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |
| Works according to agreement, appendices and policies | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |
| Agreement with partners | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |
| Salaries payed according to local law, incl. taxes | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |
| Other findings | **0—4** | **Please write your findings here** | **Please write your recommendations here** | | |

Priority: 4. Urgent action required: High risk. Needs action during the year  
3. Action required: Medium risk. Needs action upcoming period  
2. No action required: Low risk. Only needs a comment to make awareness  
1. In line. No risk. Use when no remarks are made.  
0. Not applicable. No risk. Use when the scope is not applicable for example “Agreement with partners” is not applicable if the partner organisation doesn´t channel grants to third party.

**Remember to put a value from 0-4 according to the list above on each row under the column “Priority” since this is needed for our system.**

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