

Pobal Audit Requirements

1. Full list of all company bank accounts, showing account type (i.e. Current/Deposit) and purpose of each account.
2. Cheque signatory bank mandates and electronic banking set up documentation.
3. Copies of bank overdraft or set off agreements (where applicable).
4. **All relevant bank statements, current and old cheque books and bank reconciliations.**
5. **A cheque/payment & receipt journal, petty cash books, original invoices and supporting documentation for all Pobal funded grant transactions.**
6. List of all staff members, salaries, positions held and clearly identify the Pobal funded salaries. Employment contracts of all relevant staff and recruitment files of new Pobal funded staff recruited in the period of review.
7. Payroll records (e.g. tax deduction cards, P2C forms) and copies of all PAYE/PRSI returns submitted to the Collector General including P30s & P35s.
8. Staff attendance records (where applicable).
9. Details of any income generated together with supporting records (where applicable).
10. Evidence of matching funding (where applicable).
11. Copies of all final versions of expenditure returns submitted to the Department and/or POBAL in respect of programmes managed by Pobal.
12. Copies of the annual action plans / agreed budgets submitted to Pobal (where applicable).
13. Copy of the organisation internal financial Procedures document and staff handbook.
14. All Board, AGM & subcommittee minutes together with documentation circulated to Board i.e. financial reports, manager report, etc.
15. Structure of organisation i.e. details of all Directors, list of related/holding companies, subcommittees who report to the Board etc.
16. Copy of the Memorandum and Articles of Association and Charitable status details.
17. The Company Secretarial file, including copies of documents filed with the Companies Registration Office.
18. A summary of any other funding projects currently administered by your organisation.
19. Copies of the financial statements together with the reconciliations between the financial statements and the Pobal funded grant returns submitted. (where applicable)
20. Copy of the letter of engagement with the external auditor, along with copies of any management letters issued by the external auditor.
21. Evidence of compliance with Public Procurement Policy requirements i.e. Tax clearance certificates or C2 from suppliers of goods and services, written quotations of payments in excess of thresholds, etc (where applicable).
22. For capital building projects: copies of contracts with builders, architect certificates, etc. (where applicable).
23. Evidence of legal title to property/land and or the lease agreements for premises i.e. rent.

24. Specific programme/project action file requirements: i.e. details of participants, training programmes undertaken, publicity files showing use of relevant logos, copies of reports produced, etc (where applicable).
25. Travel and subsistence rates applied, along with copies of claim forms and cumulative mileage records.
26. A copy of the fixed asset register and insurance policy.

If your organisation does not prepare or maintain the requisite books and records, as listed above, please contact the relevant POBAL auditor in advance of the visit.