

External Audit Checklist

Kenya 2025

Stay audit-ready with this practical checklist designed for businesses, NGOs, SACCOs, and donor-funded projects.

1. Core Financial Records

- Trial balance (latest and year-end)
- General ledger
- Cashbook / Bank statements (for all accounts)
- Petty cash summary and vouchers
- Fixed asset register
- Inventory records (where applicable)
- Payroll records & staff contracts
- Debtors and creditors schedules
- Approved budget (if NGO/donor-funded)
- Loan or financing agreements

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2. Tax and Statutory Compliance

Ensure you're compliant with tax and regulatory bodies:

- VAT returns (monthly or quarterly)
- PAYE schedules and compliance certificates
- NHIF, NSSF & HELB remittance evidence
- Corporation tax computations and returns
- Withholding tax certificates (issued & received)
- KRA PINs for the organization and directors
- Compliance or exemption certificates (where applicable)

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3. Corporate and Legal Documents

These establish the legal framework of your organization:

- Certificate of Incorporation / Registration
- Memorandum and Articles of Association / Constitution
- Latest CR12 or Beneficial Ownership returns
- Board resolutions (if any during the year)
- Licenses or permits (e.g. NGO, NCA, RBA, CBK, etc.)
- Previous audit reports (last 2 years)

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4. Operational and Donor-Linked Documents

Especially important for NGOs, SACCOs, and projects:

- Donor agreements / MOUs / Grant letters
- Project budgets and expenditure tracking
- Procurement records and LPOs
- Bank reconciliation statements
- Minutes from finance or audit committee meetings

5. Pre-Audit Preparation

To make your audit smooth and timely:

- Assign a contact person for the auditors
- Notify your staff of the audit dates
- Prepare a workspace (if audit is physical)
- Grant temporary access to cloud-based systems
- Respond to auditors' information requests promptly

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Why Choose Mugo & Co.?

We help you not only pass the audit — but understand it.

- ICPAK-Licensed Auditors
- NGO & Donor Audit Experts
- IFRS-Compliant
- Timely, Insightful, Transparent

Ready for Your 2025 External Audit?

Let Mugo & Co. help you get audit-ready with zero panic.

- Email: info@mugo-co.com
- Call/WhatsApp: +254 736 570 370
- Website: mugo-co.com

Get your audit checklist today!!

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INSPIRING CONFIDENCE