Independent Examiner's Checklist (Receipts and Payment accounts)

1 Examination & Accounting Thresholds
   Gross income is below £250,000 (previously £100,000) and there is no constitutional or other requirement for an audit or the preparation of accruals accounts

2 Understanding the charity
   Obtain an understanding of the charity's constitution, organisation, accounting systems, activities and the nature of its incoming resources and expenditure, assets and liabilities.
   (e.g. through examining the constitution, discussions with treasurer and trustees, review of minutes, review of prior year accounts etc)

3 Documentation
   Record the examination procedures carried out and any matters which are important to support conclusions reached or statement provided in report.
   This might include a letter of engagement, relevant information extracted from the constitution, minutes etc, copies of accounts, copies of any written assurances obtained from the trustees confirming the amounts included in the accounts.

4 Comparison with accounting records
   Compare the accounts with the accounting records in sufficient detail to decide whether they agree
   (The IE may actually prepare the formal accounts from the accounting records on behalf of the charity; this should not affect independence providing the IE is not involved in the management or administration of the charity. The independent examiner should always check the bank balances shown in the accounts against the bank statements and vouch any large or unusual items of income and expenditure)

5 Accounting Records
   Review the accounting records to ensure that proper accounting records have been maintained (up-to-date, readily available, complete, accurate)

6 Analytical Procedures
   Carry out analytical procedures to identify unusual items or disclosures in the accounts.
   Where concerns arise, seek explanations from the Trustees.
   Analytical procedures would include: comparison with prior year and with budgets, considering whether information in accounts is consistent with understanding of nature of activities etc of charity.

7 Form and Content of Accounts
   Confirm that the form and content of the accounts meet the OSCR guidelines

8 Additions in the Accounts
   Confirm that the Receipts and Payments accounts and other tables shown in the accounts add correctly

   Ensure that the information in the 'Trustees' report is consistent with that given elsewhere in the accounts and accords with your understanding of the charity.

10 Independent Examiner's Report
   Review and assess all conclusions and make appropriate report in the accounts

11 Report to OSCR
   Consider whether any matters need to be brought to the attention of OSCR

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