# **Spot Check Checklist (Annex A)**

|  |  |  |  |
| --- | --- | --- | --- |
| # | **Activity** | **Performed by** | **Date** |
| **Preparation** (to be done at least one week before the visit to the IP IP) | | | |
| 1 | Review the findings and recommendation included in the micro assessment |  |  |
| 2 | Review the programme document or work plan |  |  |
| 3 | Review the latest audit, spot check, programme visit and progress reports |  |  |
| 4 | Select the FACE forms for which the spot check will be performed |  |  |
| 5 | Contact the IP Management to inform them of the spot check and agree on the date |  |  |
| 6 | Obtain from the IP the detailed transaction listing of actual programme expenditure supporting the FACE forms |  |  |
| 7 | Reconcile the total amount in the report to the amounts reported on the FACE forms |  |  |
| 8 | Select and document a sample and provide it to the IP |  |  |
| 9 | Complete the spot check **Background information** in Annex B. |  |  |
| **Fieldwork** (to be completed at the location where the IP maintains its records) | | | |
| 10 | Conduct an interview with the IP management on changes to the internal controls and the implementation of the recommendations from the micro assessment and previous assurance activities. |  |  |
| 11 | Document the results of the interview in the **Internal Controls** section |  |  |
| 12 | Test the selected sample and document the test in the Testing of Expenditures Worksheet - Annex C |  |  |
| 13 | Document any findings in Annex B. |  |  |
| 14 | Discuss the findings with the IP management and document their response |  |  |
| 15 | Agree on corrective or remedial actions with the IP management and document them in Annex B |  |  |
| **Discussion and follow-up** (to be conducted immediately after the spot check visit is completed) | | | |
| 15 | Follow-up on any outstanding items |  |  |
| 16 | Discuss the findings with the UNFPA Programme officer responsible for the programme implementation and the HACT focal point |  |  |
| 17 | Determine the priority of the recommendations and document them in Appendix B |  |  |
| 18 | Complete the spot check documentation |  |  |
| 19 | Determine on follow-up actions |  |  |
| 20 | Determine if escalation is needed |  |  |
| 21 | Adjust the assurance plan |  |  |