

EVALUATION OF THE AUDITED FINANCIAL STATEMENTS SUBMITTED BY ACCREDITED EXTERNAL AUDITORS TO DETERMINE RENEWAL OF THEIR ACCREDITATION

YES NO

SUBMISSION OF THE FOLLOWING:

- A. AUDITOR'S REPORT
- B. STATEMENT OF FINANCIAL POSITION
- C. STATEMENT OF OPERATIONS
- D. STATEMENT OF CHANGES IN STATUTORY FUNDS
- E. STATEMENT OF CASH FLOWS
- F. COMPLIANCE TO THE STANDARD CHART OF ACCOUNTS

Are all accounts titles being used in accordance with the SCA?
If not, what are the accounts being utilized which are not SCA compliant.

Are Notes to Financial Statements submitted together with the Audited Financial Statement with the following comments/findings/observations?

- A.) Schedule of Bank Deposits
- B.) Findings/Observations on Inventories
- C.) Aging of Loans/Accounts Receivables
 - > Current
 - > Past due 31 days to One Year Using PAR
 - > Past due more than One Year using PAR
- D.) Amount of the Allowance for Loans/Accounts Losses
- E.) Comments/Findings on Investments
- F.) Comments/Findings on Property, Plant and Equipment
- G.) Comments/Findings on Other Funds and Deposits
- H.) Comments/Findings on External Borrowings, if there's any
- I.) Comments/Findings on Savings/Time Deposits
- J.) Comments/Findings due to CETF
- K.) Comments/Findings on Mutual Benefit Fund Payable
- L.) Comments/Findings on Retirement Fund Payable
- M.) Comments/Findings of Other Liabilities, if there's any
- N.) Comments/Findings of Statutory Funds
 - a. Reserve Fund
 - b. Education and Training Fund
 - c. Optional Fund
 - d. Community Development Fund
- O.) Comments/Findings on Member's Equity
 - a. Authorized Share Capital-Common
 - b. Subscribed Share Capital-Common
 - c. Paid-up Capital-Common
 - d. Authorized Share Capital-Preferred
 - e. Subscribed Share Capital-Preferred
 - f. Paid-up Capital-Preferred
- P.) Comments/Findings on Donated Capital

[illegible]

Audited Financial Statement (AFS) Evaluated by:

Name of CDA Personnel/Designation/Signature