**AUDIT PREPARATIONS**

**Previous Audit Request Mar 2025**

1. Inventory Management SOPs (Receiving, Issuing, monitoring of obsolete and expired socks)
2. Stock Status Report with holding parameters set (Gerenal and Fuel)
3. Stock Issue Report (General and Fuel)
4. GRV listing with date and time of when GRV was posted.
5. Fuel Daily Counts Schedule
6. Monthly Stock Count Variance Reports
7. Monthly Stock Count Stock Sheets
8. Contract with the Fuel Supplier
9. Insurance Contract for In Transit and Onsite stock and Fuel
10. Fuel Calibration Certificates
11. Fumigation Certificates
12. Freezer temperature monitoring records
13. Obsolete and expired stock records
14. Stock write-offs records
15. Stock Movement report - Central Stores/UCF
16. Critical stock listing
17. Critical Stock Daily Sheet
18. Sample of Manifest (Ume Transfers/Harare warehouse/Boat Manifest)
19. Sample of return Manifest
20. Procurement Report - GRV cross-ref PO (partially received & complete orders)
21. Stock-take procedures

**Issues raised in March 2025**

1. Deficiencies in inventory write-off standard operating procedure
2. Inadequate stock take instructions.
3. Inadequate explanations on monthly stock take variances.
4. Different Stock items recorded on one stock item code
5. Long outstanding stock in the Goods in Transit warehouse
6. Stock write-off notes not serialized
7. Requisitions not cross referenced to the transfer notes
8. Stock Spot checks not being done by Finance department.
9. Overstocking of building material and engineering spares