



Lajna Imaillah USA Audit Checklist



Audit Period Lajna Fiscal Year **2025-2026** / Quarter **1**

Majlis Name _____

Auditor(s) Local Muhasiba Maal_____ /Regional Muhasiba Maal_____ National Muhasiba Maal_____

Audit Objective To ensure an additional check that the Lajna Imaillah financial system is implemented with integrity.

SECTION	DESCRIPTION	IN PROGRESS	VERIFIED/ COMPLETED	NOT COMPLETED	Not Applicable	COMMENTS
I. General Information						
1. Majlis Information						
	Confirm the time period the Audit was conducted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Verify the legal name and address of Majlis on your bank account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Verify the (Lajna) email account used to submit the finance report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Is the PayPal /Transfer of funds account established under Lajna Imaillah?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Bank Information						
	Correct bank account and routing information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
II. Income and Expenditure Budget						
1. Budget Formulated						
	The Income and Expenditure Budget formulated for the Majlis/ country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	The Income and Expenditure Budget shared with local Amila/ National Amila	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Confirm the appropriate classification of expenses (department wise).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Investigate unappropriated accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Deficit/ Suplus funds						
	Verify the Surplus fund and its usage (If applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Identify any deficits and possible reasons for the deficits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Fundraising						
	All cash deposited into the Account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Allocation of Funds: Where were the funds used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
III. Auditing Accounts/Bills						
	Checked all the expenses were properly authorized by the local /National Sadr (reimbursement form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	All receipts match to payments (note the difference/surplus between the amount spent and the amount disbursed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Signed all the bills after checking the accounts (acknowledged receipt of bills and accounts)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Supervised and checked the accounts of all advance payments and loans (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Bank reconciliation performed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Checked that the purchase, receipts, and payments were made within a reasonable time frame (30 days)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IV. Chanda Collection						
	Checked the account of Chandas to match the Receipt Books (Review Income and Receipt report)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Kept track of which receipt books are in use (Auditor and Sec. Maal schedule a quarterly meeting to review the inventory of Receipt Book)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
V. Audit Facilitation / Maal Collaboration						
	Large expenditures (≥25% of the Budget) were made with the collective advice of Sadr Lajna, Muhasiba Maal, and Secretary Maal.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	All documents and receipts were easily accessible by the Auditor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Electronic backup was created at the Lajna workspace at the local Level.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Secretary Maal and Sadr cooperation in facilitating the Auditing Process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VI. Reporting						
	Maal Quarterly Income reports (Income Sec) are signed and submitted each quarter to the National Maal / National to Markaz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Budget reports submitted to National (Budget Sec)/ National to Markaz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Audit report prepared and submitted National Auditor/ National to Markaz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VII. Audit Findings and Recommendations						
	Summarize significant audit findings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Make recommendations for improvements, if necessary.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VIII. REGIONAL AUDITORS only						
1. Audit						
	Majlis 1 (All the criteria mentioned above have been met for Majlis -----)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 2 (All the criteria mentioned above have been met for Majlis -----)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 3 (All the criteria mentioned above have been met for Majlis -----)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 4 (All the criteria mentioned above have been met for Majlis -----)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 5 (All the criteria mentioned above have been met for Majlis -----)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Audit Facilitation						
	Majlis 1 (the audit facilitated by the local Auditor and local Sadr)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 2 (the audit facilitated by the local Auditor and local Sadr)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 3 (the audit facilitated by the local Auditor and local Sadr)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 4 (the audit facilitated by the local Auditor and local Sadr)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Majlis 5 (the audit facilitated by the local Auditor and local Sadr)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IX. Review and Approval (National Auditor Only)						
	Review the audit and approved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
X. Review and Approval (National Sadr Only)						
	Review the audit and approved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	