EIGER MARVEL CONSULTANTS

Internal Audit Checklist for UAE SMEs

Tick what works. Note findings, owners and dates for what does not.

1. Procurement and payables

- [ ] Quotes and approval above a set value
- [ ] New suppliers checked before set-up
- [ ] Invoices match purchase orders and delivery notes
- [ ] Payments approved by someone other than the requester
- [ ] Duplicate suppliers and payments checked

2. Payroll and WPS

- [ ] Joiners and leavers processed on time, with approvals
- [ ] Payroll reconciled to HR records monthly
- [ ] Salaries paid through WPS on time
- [ ] Overtime and allowances approved
- [ ] End-of-service calculations checked

3. Inventory and stores

- [ ] Regular stock counts, differences investigated
- [ ] Issues recorded against a job or cost centre
- [ ] Slow-moving and damaged stock identified
- [ ] Access to stores restricted

4. Sales, billing and receivables

- [ ] Every completed job or delivery invoiced
- [ ] Credit limits set and followed
- [ ] Overdue balances followed up and escalated
- [ ] Credit notes and discounts approved

5. Cash and bank

- [ ] Monthly bank reconciliations, reviewed
- [ ] Signatories and online banking access current
- [ ] Petty cash counted and reconciled

6. Fixed assets

- [ ] Asset register matches what is on site
- [ ] Vehicles and equipment have assigned users
- [ ] Disposals approved and recorded

7. HR and labour compliance

- [ ] Contracts and policies follow the UAE Labour Law
- [ ] Personnel files complete
- [ ] Leave, working hours and end-of-service handled as required

8. IT and access

- [ ] Leavers lose access on their last day
- [ ] Access matches each role
- [ ] Backups taken and a restore tested

9. Tax records

- [ ] VAT returns reconcile to the accounts
- [ ] Records support corporate tax filings
- [ ] Supporting documents retained for the required period

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