

Appendix 2 – Checklist for state institutions or state-funded self-governing institutions

Financial controller's checklist – for Grand Solutions

The checklist is attached to the financial controller's declaration

Innovation Fund Denmark case no.	
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Title of project	
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Name of institution	
CVR no.	

Financial year	
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Innovation Fund Denmark's introduction to the financial controller's checklist

The checklist must be completed by the public institution's financial controller.

The checklist must be completed in connection with the audit of the annual accounts and is a supplement to the financial controller's declaration. Auditor's records are provided in connection with the declaration.

The checklist serves to answer questions of a more formal nature.

The financial controller's answers to the checklist questions cannot replace qualifications or supplementary information in the declaration.

Information about the financial controller's endorsement of the accounts

(Tick the appropriate box)

- Endorsement without qualifications or supplementary information
- Endorsement with qualifications
- Endorsement with supplementary information

Guide to completing the checklist

Tick the 'Yes' box in the column 'Result of the auditing procedure' if the audit has been completed and the financial controller is able to answer the given question in the affirmative. If the financial controller has important/critical remarks to the given question, the financial controller should tick the appropriate column, and the issue must be mentioned in the declaration and/or the auditor's records. Insofar as the financial controller ticks the 'Yes' box in the result column, there is often no reason to tick the column 'Important/critical remarks'.

The 'No' box in the result column should be ticked when the audit has been completed and the auditor is able to answer the question in the affirmative.

An affirmative answer says nothing about the basis or certainty of the answer and does not necessarily mean that the issue concerned is considered completed. The financial controller finds that the identified issue must be considered justifiable under the given circumstances. A negative

answer is expected to occasion a mention of the issue in the financial controller’s declaration and/or in the auditor’s records.

Financial controller’s checklist		Result of the auditing procedure	
		YES	NO
1	Have the annual accounts been prepared in accordance with Innovation Fund Denmark’s general terms and conditions*?		
2	Are the annual accounts without serious deficiencies?		
3	Has the financial controller followed up on any critical remarks in last year’s declaration and/or auditor’s records?		
4	Has the financial controller received the information and support the financial controller considered necessary?		
5	Have the hours been recorded on an ongoing basis?		
6	Has the institution created a separate account/activity for administering the grant?		
7	Is the financial period in accordance with the Investment Agreement?		

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