Appendix No. 1 to Dean's Directive No. 7/2026

Instructions for Inventory Checks for 2026

Article 1: Schedule of Deadlines for Inventory Checks

1. I instruct the Bursar to submit a proposal for the composition of the Central Inventory Committee (hereinafter the 'CIC'), including alternate members, by **26 October 2026**;
2. I instruct the Head of the Finance Office, in cooperation with the Bursar, to submit proposals for the composition of the Inventory Subcommittees by the same deadline;
3. I shall subsequently appoint the members of the CIC and the Inventory Subcommittees by written letters of appointment;
4. Training of members of the Inventory Subcommittees, including familiarisation with the inventory plan, shall be completed by **9 November 2026**;
5. I instruct that physical inventory checks be carried out as of **30 November 2026**;
6. I instruct that documentary inventory checks be carried out as of **31 December 2026**;
7. I instruct that inventory checks follow the inventory plan set out below:
8. Physical inventory checks of assets shall take place at the Faculty's main premises on **25–27 November 2026**;
9. Physical inventory checks of assets shall take place at the other workplaces on **30 November 2026**.

Article 2: Inventory Plan for the Annual Financial Statements as of 31 December 2026

1. **Before the inventory checks commence:**
   a. Designate the responsible employees (see Article 1(1)–(3));
   b. Inform the responsible employees of the tasks and objectives of the inventory checks as a whole (see Article 1(4));
   c. Obtain a signed declaration from the employee responsible for the category of assets subject to the inventory check;
   d. Before the inventory checks commence, identify the principal risks relating to the assets to be checked and determine the areas requiring particular attention during the inventory checks;
   e. Determine how each procedure will be documented so as to ensure a complete audit trail.
2. **Conduct of the inventory checks:**
   a. Ascertain the actual balances and quantities;
   b. Approve the inventory schedules prepared;
   c. Compare the actual quantities established by physical inspection with the accounting records;
   d. Carry out documentary inventory checks;
   e. Provide records of receivables broken down by maturity, assess their recoverability and propose measures for their recovery or accounting treatment;
   f. Provide records of provisions and impairment allowances, including the accounting justification and evidence supporting their recognition or reversal;
   g. Verify the accuracy and completeness of the inventory lists;
   h. Verify the completeness of the inventory schedules and their reconciliation with the accounting records;
   i. Verify that all procedures carried out are supported by verifiable documentation forming an audit trail.
3. **Further tasks of the Inventory Subcommittees:**
   a. Identify and quantify inventory discrepancies;
   b. Propose how inventory discrepancies should be resolved;
   c. Prepare the inventory reports of the Inventory Subcommittees;
   d. Submit the inventory reports, including supporting documents, to the CIC;
   e. Analyse the causes of inventory discrepancies;
   f. Propose corrective measures;
   g. Designate the person responsible for implementing the measures;
   h. Set a deadline for remedying the deficiencies identified.
   a. zjistit a vyčíslit inventarizační rozdíly,
   b. navrhnout vypořádání inventarizačních rozdílů,

c. vypracovat inventarizační zápis dílčích inventarizačních komisí,
d. předat inventarizační zápisy včetně podkladů ÚIK,
e. provést analýzu příčin inventurních rozdílů,
f. navrhnout nápravná opatření,
g. určit odpovědnou osobu za splnění opatření,
h. stanovit termín odstranění zjištěných nedostatků.

4. **Evaluation of the inventory checks:**
   a. Process all reports of the Inventory Subcommittees;
   b. On the basis of the inventory lists, prepare a proposal for recording assets on individual employee asset cards (up to CZK 50,000), or recommend concluding an agreement on entrusted items (over CZK 50,000). This applies to items used exclusively by a designated employee who has a lockable desk, cabinet or similar storage facility to which only that employee holds the key. Where necessary, the employee is authorised to take an entrusted item outside the workplace for this purpose. Examples include mobile phones, laptops and cameras;
   c. Submit and discuss the results of the inventory checks and have the CIC evaluate the conclusions proposed by the Inventory Subcommittees;
   d. Prepare the CIC report;
   e. Have the results approved by the responsible employee;
   f. Record and settle the inventory discrepancy in the accounts;
   g. Carry out an overall assessment of the risks identified during the inventory checks;
   h. Assess the economy, effectiveness and efficiency with which significant assets are used;
   i. Evaluate the implications of the findings for asset management planning;
   j. jSubmit proposals to the Faculty management for measures to manage and reduce the risks identified;
   k. Submit proposals to the Faculty management for measures to improve the recording, protection and use of assets;
   l. The Faculty management shall discuss the results of the inventory checks, decide how significant findings are to be resolved and instruct the responsible persons to adopt corrective measures;
   m. The results of the inventory checks shall be used in risk management and in assessing the effectiveness of the Faculty's internal control system.

The deadlines for individual steps are specified in the text.

In Prague on 23 October 2026

doc. Věra Sokolová, M.A., Ph.D.
Dean