ChecklistGuro

Audit Readiness & Compliance Framework 2026 Checklist

Pre-Audit Documentation & Governance

Organizing fundamental corporate documents, internal policies, and the updated 2026 compliance framework to ensure a complete paper trail.

Audit Commencement Date

Enter date...

Internal Audit Lead Name

Write something...

Required Governance Documents

- [ ] Updated Accounting Policy Manual
- [ ] Organizational Chart & Delegations of Authority
- [ ] Board Meeting Minutes (Current Year)
- [ ] Internal Control Framework Documentation
- [ ] Regulatory Compliance Certificates

Upload Updated 2026 Accounting Policy Manual

Upload File

Audit Scope Status

- [ ] Full Scope Audit
- [ ] Review Engagement
- [ ] Limited Scope Assessment

Compliance Officer Attestation

Internal Control Environment Assessment

Evaluating the effectiveness of existing segregation of duties, authorization workflows, and financial oversight mechanisms.

Control Environment Maturity Level

- [ ] Optimized
- [ ] Established
- [ ] Developing
- [ ] Inadequate

Key Controls Verified

- [ ] Segregation of Duties
- [ ] Authorization Limits
- [ ] Access Management
- [ ] Physical Asset Security
- [ ] Audit Trail Integrity

Identified Control Gaps

Write something...

Assessment Completion Date

Enter date...

Evidence of Control Testing

Upload File

Internal Auditor Attestation

Financial Statement & General Ledger Verification

Verifying the accuracy of the trial balance, ensuring all journal entries are supported, and confirming completeness of the 2026 ledger.

Period End Date

Enter date...

Trial Balance Status

- [ ] Balanced
- [ ] Out of Balance
- [ ] Pending Adjustments

Verified Accounts

- [ ] Cash & Cash Equivalents
- [ ] Accounts Receivable
- [ ] Accounts Payable
- [ ] Fixed Assets
- [ ] Retained Earnings

Unreconciled Variance Amount

Enter a number...

Trial Balance Export

Upload File

Discrepancy Notes & Explanations

Write something...

Controller Approval

Substantive Testing & Transactional Substantiation

Detailed review of high-value transactions, including invoices, contracts, and supporting evidence for revenue and expenditure recognition.

Transaction Date Verification

Enter date...

Transaction Reference Number

Write something...

Transaction Amount

Enter a number...

Transaction Type

- [ ] Revenue
- [ ] Expense
- [ ] Asset Purchase
- [ ] Liability Settlement

Supporting Evidence (Invoice/Receipt)

Upload File

Verification Checkpoints Completed

- [ ] Amount matches General Ledger
- [ ] Approval signature present
- [ ] Tax calculation verified
- [ ] Vendor/Customer authenticity confirmed

Audit Findings & Discrepancy Notes

Write something...

Auditor Verification Signature

Regulatory & Tax Compliance Review

Ensuring all statutory filings, tax provisions, and industry-specific regulatory requirements for the 2026 fiscal period are met.

Tax Filing Deadline Date

Enter date...

Tax Jurisdictions Covered

- [ ] Federal
- [ ] State
- [ ] Local/Municipal
- [ ] International/Foreign

Compliance Status

- [ ] Compliant
- [ ] Pending Documentation
- [ ] Non-Compliant/Action Required

Tax Return Proof of Filing

Upload File

Discrepancy Notes & Findings

Write something...

Compliance Officer Attestation

Asset & Liability Validation

Reconciling physical counts, depreciation schedules, and outstanding liabilities to ensure the balance sheet reflects true valuation.

Valuation Date

Enter date...

Total Asset Value Verified

Enter a number...

Verification Method

- [ ] Physical Inspection
- [ ] Third-party Confirmation
- [ ] Documentary Review
- [ ] Reconciliation of Sub-ledger

Supporting Evidence

Upload File

Discrepancies Identified

- [ ] Unreconciled Difference
- [ ] Missing Documentation
- [ ] Incorrect Valuation
- [ ] Expired Documentation

Discrepancy Resolution Notes

Write something...

Auditor/Reviewer Signature

IT General Controls (ITGC) & Data Integrity

Assessing the security of financial systems, user access controls, and the integrity of the digital audit trail.

System Access Review Status

- [ ] Complete
- [ ] In Progress
- [ ] Pending Review
- [ ] Not Started

Verified Security Protocols

- [ ] Multi-Factor Authentication (MFA) Enabled
- [ ] Encrypted Data Transfers
- [ ] Regular Password Rotation Policy
- [ ] Role-Based Access Control (RBAC) Verified
- [ ] Automated Audit Logs Active

Last User Access Audit Date

Enter date...

System Logs & Access Reports

Upload File

Identification of IT Control Deficiencies

Write something...

IT Compliance Officer Attestation

Post-Audit Remediation & Continuous Monitoring

Establishing a workflow for addressing identified deficiencies and implementing corrective actions for future audit cycles.

Remediation Completion Deadline

Enter date...

Identified Audit Deficiency Description

Write something...

Corrective Action Plan Details

Write something...

Risk Priority Level

- [ ] Critical
- [ ] High
- [ ] Medium
- [ ] Low

Responsible Departments

- [ ] Finance
- [ ] IT/Security
- [ ] Legal/Compliance
- [ ] Operations

Evidence of Remediation (Supporting Documents)

Upload File

Compliance Officer Sign-off

Previous | Next | Finish

Generate Sample Report