



Financial Data Integrity Audit Checklist

Master Data Validation

Verification of accuracy and completeness for all master records, including vendor profiles, customer accounts, and chart of accounts structures.

Audit Scope Area

- ☐ Chart of Accounts
- ☐ Vendor Master Data
- ☐ Customer Master Data
- ☐ Fixed Asset Registry
- ☐ Employee/Payroll Records

Audit Performed By

Audit Completion Date

Validation Checks Performed

- ☐ Duplicate Entry Check
- ☐ Formatting/Naming Convention Check
- ☐ Tax ID/VAT Verification
- ☐ Address/Contact Info Verification
- ☐ Payment Term Consistency Check

Total Records Reviewed

Enter a number...

Discrepancies or Errors Identified

Write something...

Supporting Evidence/Logs

 Upload File

Auditor Approval

General Ledger Reconciliation

Comprehensive review of GL balances against sub-ledgers and bank statements to ensure all transactions are correctly recorded and balanced.

Reconciliation Period End Date

Enter date...

Reconciliation Type

- ☐ Bank Reconciliation
- ☐ Intercompany Reconciliation
- ☐ Credit Card Reconciliation
- ☐ Sub-ledger to GL Reconciliation

GL Balance Being Reconciled

Enter a number...

Sub-ledger Balance

Enter a number...

Discrepancy Amount

Enter a number...

Discrepancy Explanation & Resolution Plan

Write something...

Supporting Bank Statement or Sub-ledger Report

 Upload File

Reviewer Authorization

Transaction Accuracy & Completeness

Audit of recent journal entries, invoices, and payments to ensure correct coding, proper documentation, and absence of duplicate entries.

Audit Period Date Range

Enter date...

Transaction Type Verified

- ☐ Journal Entry
- ☐ Invoice
- ☐ Credit Memo
- ☐ Bank Transfer

Verification Criteria Completed

- ☐ Matching Invoice to Purchase Order
- ☐ Verification of GL Account Coding
- ☐ Check for Duplicate Entries
- ☐ Validation of Mathematical Accuracy

Total Value of Transactions Audited

Enter a number...

Discrepancy Notes and Observations

Write something...

Supporting Documentation/Evidence

 Upload File

Auditor Approval Signature

Revenue and Accounts Receivable Audit

Validation of revenue recognition compliance, aging report accuracy, and the alignment of billed amounts with signed contracts.

Audit Period Start Date

Enter date...

Audit Period End Date

Enter date...

Revenue Recognition Method Used

- ☐ Point in Time
- ☐ Over Time
- ☐ Milestone Based

Total Revenue Amount Reviewed

Enter a number...

Discrepancies Identified

- ☐ Unapplied Credits
- ☐ Missing Invoices
- ☐ Incorrect Tax Calculation
- ☐ Pricing Mismatch
- ☐ None

Supporting Revenue Ledger Export

 Upload File

Audit Findings and Observations

Write something...

Auditor Verification Signature

Expenditure and Accounts Payable Audit

Review of vendor payments, expense approvals, and procurement documentation to ensure all liabilities are accurately reflected.

Audit Completion Date

Enter date...

Audit Scope

- ☐ Monthly Review
- ☐ Quarterly Review
- ☐ Annual Audit

Discrepancies Identified

- ☐ Unmatched Invoices
- ☐ Duplicate Payments
- ☐ Incorrect GL Coding
- ☐ Missing Approval Signatures
- ☐ Incorrect Vendor Details

Total Discrepancy Value Found

Enter a number...

Audit Findings & Observations

Write something...

Supporting Evidence/Invoices

 Upload File

Auditor Acknowledgment

Access Control & Security Review

Assessment of user permissions within the accounting system to ensure Segregation of Duties (SoD) and prevent unauthorized data manipulation.

User Roles Reviewed

- ☐ Accounts Payable Clerk
- ☐ Accounts Receivable Clerk
- ☐ Accounting Manager
- ☐ CFO/Controller
- ☐ External Auditor

Segregation of Duties (SoD) Conflict Detected?

- ☐ No Conflicts Found
- ☐ Minor Conflicts Identified
- ☐ Critical Conflicts Identified

Description of Identified Access Discrepancies

Write something...

Last Access Log Review Date

Enter date...

User Permission Export Report

 Upload File

Reviewer Authorization

Compliance & Regulatory Alignment

Verification that all financial reporting processes adhere to relevant accounting standards (e.g., GAAP or IFRS) and local tax regulations.

Applicable Accounting Standard

- ☐ GAAP
- ☐ IFRS
- ☐ IFRS for SMEs
- ☐ Other

Compliance Checklists Completed

- ☐ Tax Compliance Review
- ☐ Regulatory Filing Verification
- ☐ Anti-Money Laundering (AML) Check
- ☐ Industry-Specific Regulation Audit

Last Compliance Audit Date

Enter date...

Regulatory Certification/Proof of Compliance

 Upload File

Notes on Non-Compliance Issues or Remediation Steps

Write something...

Compliance Officer Approval

Reporting & Documentation Audit

Ensuring all financial reports are generated from verified data sources and that supporting audit trails are easily accessible and organized.

Audit Completion Date

Enter date...

Report Type Audited

- ☐ Balance Sheet
- ☐ Profit & Loss Statement
- ☐ Cash Flow Statement
- ☐ Trial Balance

Verified Documentation Components

- ☐ Supporting Invoices
- ☐ Bank Statements
- ☐ Approval Emails
- ☐ Sub-ledger Reports

Discrepancy Notes

Write something...

Upload Audit Evidence/Supporting Logs

 Upload File

Auditor Confirmation Signature