



Internal Audit Control Checklist

Audit Planning & Scope Definition

Defining the objectives, boundaries, and specific financial areas to be reviewed during the audit period.

Audit Objective

Audit Start Date

Audit Completion Deadline

Audit Scope Areas

- ☐ Accounts Payable
- ☐ Accounts Receivable
- ☐ Payroll
- ☐ Fixed Assets
- ☐ Tax Compliance
- ☐ Inventory Management

Audit Methodology

Write something...

Audit Risk Level

- ☐ Low
- ☐ Medium
- ☐ High

Audit Charter/Plan Document

 Upload File

Documentation & Record Keeping

Verifying the availability, accuracy, and accessibility of all physical and digital financial records.

Audit Review Date

Enter date...

Document Reference ID

Write something...

Record Types Verified

- ☐ Invoices
- ☐ Bank Statements
- ☐ Receipts
- ☐ Contracts/Agreements
- ☐ Tax Filings
- ☐ Journal Vouchers

Completeness Status

- ☐ Complete
- ☐ Incomplete - Missing Documents
- ☐ Incomplete - Unorganized

Discrepancy Notes

Write something...

Upload Evidence/Samples

 Upload File

Auditor Verification Signature

Segregation of Duties (SoD) Review

Ensuring that no single individual has control over all phases of a critical financial transaction.

Identified High-Risk Roles

- ☐ Accounts Payable Clerk
- ☐ Accounts Receivable Clerk
- ☐ Payroll Administrator
- ☐ Treasury/Cash Manager
- ☐ Inventory Controller

Conflict Status

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

Description of Identified Conflicts

Write something...

Proposed Mitigation Plan

Write something...

Review Completion Date

Enter date...

Internal Auditor Acknowledgment

Authorization & Approval Verification

Checking that all transactions, journal entries, and payments have been approved by authorized personnel.

Approval Level Verified

- ☐ Manager Level
- ☐ Director Level
- ☐ CFO/Executive Level

Date of Last Approval Verification

Approval Reference Number

Verified Approval Types

- ☐ Digital Signature
- ☐ Physical Signature
- ☐ Email Confirmation
- ☐ System Workflow Approval

Supporting Approval Evidence

 Upload File

Discrepancies Found in Authorization Process

Write something...

Auditor Verification Signature

Data Integrity & System Access Controls

Reviewing user permissions, password protocols, and the security of the accounting software environment.

Audit Review Date

System/Module Name

Write something...

Access Levels Verified

- ☐ Read-Only Access
- ☐ Data Entry Access
- ☐ Approval/Admin Access
- ☐ Super-User Access

Discrepancies or Unauthorized Access Findings

Write something...

User Access Logs / Permission Report

 Upload File

Auditor Verification Signature

Reconciliation Accuracy Check

Confirming that bank, credit card, and intercompany accounts are reconciled to the general ledger regularly.

Reconciliation Period End Date

Enter date...

Account Type Under Review

- ☐ Bank Account
- ☐ Credit Card
- ☐ Intercompany Account
- ☐ Petty Cash
- ☐ Vendor Clearing Account

Discrepancy Amount

Enter a number...

Reconciliation Steps Completed

- ☐ General Ledger Balance Verified
- ☐ Bank/External Statement Verified
- ☐ Outstanding Checks/Deposits Identified
- ☐ Adjusting Journal Entries Posted

Supporting Reconciliation Report

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Explanation of Discrepancies

Write something...

Reviewer Authorization

Asset Safeguarding & Physical Verification

Auditing the existence and condition of fixed assets, inventory, and petty cash reserves.

Date of Physical Inspection

Asset ID / Serial Number

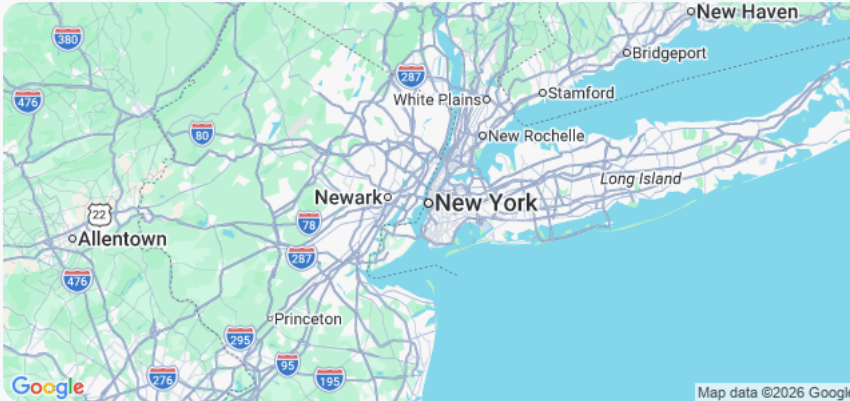
Asset Description

Asset Condition

- ☐ Excellent
- ☐ Good
- ☐ Fair
- ☐ Poor / Damaged
- ☐ Missing

Storage Location / Department

 [Set My Current Location](#)



Proof of Inspection (Photo/Document)



Upload File

Discrepancy Types Identified

- ☐ Unrecorded Asset
- ☐ Mismatch in Tag Number
- ☐ Physical Damage
- ☐ Unauthorized Movement

Auditor Signature

Compliance & Regulatory Adherence

Testing adherence to local tax laws, industry regulations, and internal company policies.

Applicable Regulatory Frameworks

- ☐ GAAP (Generally Accepted Accounting Principles)
- ☐ IFRS (International Financial Reporting Standards)
- ☐ SOX (Sarbanes-Oxley Act)
- ☐ GDPR/Data Privacy Regulations
- ☐ Local Tax Regulations

Tax Filing ID/Reference Number

Write something...

Last Compliance Review Date

Enter date...

Evidence of Regulatory Certification

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Description of Non-Compliance Issues Found

Write something...

Compliance Status

- ☐ Fully Compliant
- ☐ Minor Non-Compliance
- ☐ Major Non-Compliance

Compliance Officer Attestation

Error Detection & Correction Procedures

Evaluating the process for identifying, reporting, and rectifying discrepancies in financial data.

Description of identified error

Write something...

Error Severity Level

- ☐ Low
- ☐ Medium
- ☐ High
- ☐ Critical

Date Error was Detected

Enter date...

Corrective Action Plan

Write something...

Target Resolution Date

Enter date...

Supporting Evidence/Supporting Documentation

 Upload File

Auditor Verification Signature

Audit Reporting & Remediation Tracking

Finalizing audit findings, documenting corrective actions, and scheduling follow-up reviews.

Audit Completion Date

Enter date...

Audit Status

- ☐ In Progress
- ☐ Under Review
- ☐ Completed
- ☐ Requires Remediation

Summary of Audit Findings

Write something...

Identified Risk Areas

- ☐ High Risk
- ☐ Medium Risk
- ☐ Low Risk
- ☐ No Significant Risk

Remediation Action Plan

Write something...

Remediation Deadline

Enter date...

Final Audit Report PDF

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Auditor Approval Signature