

Internal Audit Checklist for Operations

Audit Title: Operations Internal Audit
Department: Operations
Audit Date: _____
Auditor(s): _____
Location/Unit: _____

1. Governance & Policy Compliance

Checklist Item	Yes / No / N/A	Observations / Remarks
Are all relevant operating policies documented and updated?		
Is staff aware of and compliant with operational policies?		
Are policy deviations documented and addressed?		

2. Process & Procedure Effectiveness

Checklist Item	Yes / No / N/A	Observations / Remarks
Are standard operating procedures (SOPs) available for all key processes?		
Are processes regularly reviewed for efficiency and effectiveness?		
Is there evidence of corrective actions for process failures?		

3. Resource Management

Checklist Item	Yes / No / N/A	Observations / Remarks
Are resources (human, material, equipment) adequately allocated?		
Is resource utilization tracked and optimized?		
Are maintenance activities for equipment documented and up to date?		

4. Risk & Compliance Management

Checklist Item	Yes / No / N/A	Observations / Remarks
Are operational risks identified and assessed regularly?		
Are mitigation measures implemented for identified risks?		
Is compliance with relevant laws and regulations monitored?		

5. Continuous Improvement

Checklist Item	Yes / No / N/A	Observations / Remarks

Are audit findings from previous periods closed and documented?		
Is there a mechanism for feedback and suggestions from staff?		
Are improvement initiatives tracked and reviewed for effectiveness?		

Important Notes

- This checklist serves as a guide and should be adapted to specific operational contexts.
- All responses and observations should be evidence-based and traceable.
- Follow-up actions must be monitored until closure to ensure continuous improvement.
- Periodic review of the checklist enhances relevance and audit effectiveness.