

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.