Internal Control Audit Checklist for Operations

Basic Information

Department/Unit:

Date:

Auditor(s):

Checklist

Control Activity	Yes / No	Comments
Are written policies and procedures in place for key operations?	Yes/No	
Are duties adequately segregated to prevent conflicts of interest?	Yes/No	
Are access controls in place for sensitive information and assets?	Yes/No	
Are regular reconciliations performed and reviewed by management?	Yes/No	
Are discrepancies investigated promptly and resolved?	Yes/No	
Are operations compliant with legal and regulatory requirements?	Yes/No	
Is management oversight in place for operational activities?	Yes/No	
Are there regular training and updates for operational staff?	Yes/No	

Findings and Recommendations

Summary of Findings:

Recommendations:

Action Plan

Action Steps:

Responsible Person(s):

Completion Date:

Important Notes:

- This checklist is a customizable template to support internal control audits of operational processes.
- Adjust checklist items according to your organization's structure and regulatory context.
- Regular use supports compliance, risk reduction, and process improvement.
- Document all findings, actions, and recommendations for accountability and follow-up.
- Keep the checklist updated in line with changes in policies and operations.