

# Control Activities Evaluation Checklist

Department: \_\_\_\_\_ Date: \_\_\_\_\_ Evaluator: \_\_\_\_\_

## Checklist

Control Activity	Evaluation Criteria	Yes	No	N/A
Authorization of Transactions	All transactions require proper approval			
Segregation of Duties	Responsibilities are appropriately divided			
Access Control	Access to assets and records is restricted			
Reconciliations	Regular reconciliation of records is performed			
Documentation	Supporting documents are maintained and complete			
Monitoring	Controls are periodically reviewed			

## Comments / Observations

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## Follow-up Actions

Action Required	Responsible Person & Due Date

## Important Notes

- This checklist helps evaluate the effectiveness and adequacy of internal control activities.
- Any "No" responses should be addressed with a corrective action plan.
- Maintain supporting evidence for evaluations and follow-up actions.
- Periodic review and update of this checklist is recommended.
- This document should be retained as part of internal control records.