

Compliance Audit Checklist

Practical Guide to Preparation and Evidence

Version: 1.0 | **Date:** __/__/20__ | **Prepared:** _____

Target

This checklist has been developed to facilitate comprehensive verification of compliance with compliance audit requirements, enabling the organisation to prepare effectively for internal and external audits. The document is structured according to ten fundamental pillars of compliance, offering spaces for recording the status and evidence of each item.

Instructions for use

- Use the checklist in digital or printed format, preferably with editable fields.
- Appoint a person responsible for coordinating the completion and collection of evidence.
- For each item, tick the Status: ✓ (Completed), ✗ (Missing) or **N/A** (Not Applicable).
- In the Notes/Evidence field, record the location of the document or relevant observations.
- Attach this checklist to the Audit Dossier and keep it on file for the established legal period.

Legends: ✓ Completed | ✗ Missing | **N/A** Not Applicable

1 — Planning and Team

Item	Status	Notes / Evidence
Audit coordinator appointed and notified		
Multidisciplinary team composed (Finance, Legal, Operations, IT, HR)		
Preparation schedule defined and approved		
Follow-up meetings scheduled		
Contact list updated		

2 — Documentation of Policies and Procedures

Item	Status	Notes / Evidence
Formalised and approved compliance policy		
Internal procedures documented and updated		
Policies disseminated to all teams		
Record of reviews and approvals filed		
Relevant policies collated and centralised		
Procedures aligned with practice		
Structured navigation index		
Policies available in shared repository		
Review dates and approvals confirmed		

3 — Risk Assessment

Item	Status	Notes / Evidence
Risk matrix updated (last 3 months)		
Identification of compliance risks completed		
Risk analysis documented		
Controls associated with each risk recorded		
Mitigation plan defined and approved		
Recent improvements identified		
Evidence of continuous monitoring		

4 — Internal Control and Segregation of Duties

Item	Status	Notes / Evidence
Control procedures implemented and tested		
List of key controls reviewed		
Tests of effectiveness of controls carried out		
Segregation of duties verified		
Anomalies corrected or in action plan		
Record of non-conformities and corrective actions		
Delegation of authority policies updated		

5 — Financial records

Item	Status	Notes / Evidence
Bank reconciliations completed		
Supporting documentation digitised		
Manual entries revised		
Accounts receivable and payable reports reconciled		
Physical inventory reconciled with accounting records		

6 — IT Systems and Information Security

Item	Status	Notes / Evidence
IT asset inventory updated		
Obsolete accounts removed and access reviewed		
Backup recovery test carried out		
Documented security incident log		
Password and encryption policies updated		

7 — Training and awareness-raising

Item	Status	Notes / Evidence
List of compulsory training courses completed		
Participation records filed		
Effectiveness evaluations carried out		
Annual training plan approved		
Awareness-raising campaigns scheduled		

8 — Third Party Management

Item	Status	Notes / Evidence
Updated supplier database		
Contracts with audit clauses filed		
Third-party risk assessment carried out		
Supplier certifications verified		
Continuous monitoring records available		

9 — Internal Audits

Item	Status	Notes / Evidence
Mock internal audit completed		
Internal audit report issued		
Corrective action plan drawn up		
Deadlines and responsible parties defined		
Lessons learnt documented		

10 — Monitoring and Reporting

Item	Status	Notes / Evidence
Previous recommendations reconciled		
Compliance KPIs defined and monitored		
Progress report presented to the Board/Committee		
Documentation prepared for the external auditor		
Kick-off meeting with auditor scheduled		

Final Signatures

Function	Name	Date
Audit Coordinator		__/__/____
Compliance Officer		__/__/____
Internal/External Auditor		__/__/____

Review history

Version	Date	Description	Author
1.0	__/__/20__	Initial creation	
	__/__/20__		

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