

COMPREHENSIVE INTERNAL AUDIT CHECKLIST FOR EFFECTIVE COMPLIANCE

Internal Audit Checklist		
Item	Description	Status
1	Organization and Management	
1.1	Organizational structure	[]
1.2	Management accountability	[]
1.3	Governance and oversight	[]
2	Risk Management	
2.1	Risk identification and assessment	[]
2.2	Risk mitigation strategies	[]
2.3	Risk monitoring and reporting	[]
3	Control Environment	
3.1	Policies and procedures	[]
3.2	Segregation of duties	[]
3.3	Authorization and approval controls	[]
4	Information Systems	
4.1	Data security and access controls	[]
4.2	IT infrastructure and maintenance	[]
4.3	Business continuity and disaster recovery	[]
5	Financial Management	
5.1	Budgeting and forecasting	[]
5.2	Expense management	[]
5.3	Financial reporting and compliance	[]
6	Compliance and Legal	
6.1	Regulatory compliance	[]
6.2	Contract management	[]
6.3	Legal and ethical standards	[]
7	Human Resources	
7.1	HR policies and procedures	[]
7.2	Talent management and development	[]
7.3	Employee relations and engagement	[]
8	Operational Efficiency	
8.1	Process improvement initiatives	[]
8.2	Performance metrics and KPIs	[]
8.3	Quality control and assurance	[]

Computer Control And Audit

Canadian Institute of chartered accountants. Study group on computer control and audit guidelines

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