

# Internal Audit Checklist

By John F. Smith

- Policy
  - Verify required policy elements.
  - Verify management commitment.
  - Verify policy implementation by tracing links back to policy statement.
  - Check policy review/revisions.
  - Determine how the policy is communicated.
  - Check if suppliers were notified of policy.
- Aspects
  - Verify organization has approved procedure to identify aspects.
  - Verify process for identification, ranking of significant aspects.
  - Verify how significant aspects are managed.
  - Verify if appropriate document links are in place.
  - Verify if training needs have been met.
  - Verify objectives and targets.
  - Determine how aspects are communicated.
  - Interview employees for awareness.
- Regulatory Requirements
  - Verify if requirements are in place.
  - Verify if training has been conducted.
  - Determine if requirements were communicated to employees.
  - Verify accessibility and availability of the requirements.
- Objectives and Targets
  - Verify if objectives and targets are consistent with significant aspects and policy.
  - Verify individual roles and responsibilities on objectives and targets are defined.
  - Are objectives specific and measurable?
  - Are timeframes set and met?
  - Process for review and revision.
  - Process for changing target dates.
  - Identify how progress is tracked and communicated to management.

- Training, Awareness and Competence
  - Verify a training, awareness and competency procedure has been developed.
  - Determine if training needs have been identified.
  - Review supporting documentation.
  - Verify process to review training records to assure required training has been scheduled.
  - Verify employees have received appropriate emergency response training
  - Verify that employees have received policy and procedures training.
  - Interview employees to assure proper understanding.
- Communication
  - Verify by sampling the process of how information is communicated between various levels and functions.
  - Verify the process for receiving, documenting and responding to external communications.
  - Determine by interviews the raising of employee awareness of policies, objectives and targets and improvement programs.
  - Determine how the department communicates results of audits and management review to employees.
  - Have department provide evidence of external communication to the public.
  - Review examples of how the organization determines to communicate its significant aspects.
- Documentation
  - Verify Manual (optional).
  - Verify Procedures.
  - Verify organization charts.
  - Verify the organization has clear documented references to related procedures, work instructions, legal requirements, etc.
  - Verify manual has been reviewed, understood and communicated to employees.
- Emergency Response and Preparedness
  - Verify organization has appropriate emergency response plans in place.
  - Verify that the plans have a review schedule.

- Verify that employees have received appropriate emergency response training.
- Verify that the organization has an emergency drill schedule and has documented evidence of drills conducted.
- Review the organization's external communication plans for emergency situations.
- Monitor and Measurement
  - Verify measurement procedure.
  - Verify technical calibrations procedures.
  - Verify regulatory compliance assessments.
  - Verify that the organization submits an operating report.
  - Verify key monitoring equipment has been identified and is calibrated and maintained.
  - Verify a system identifying the frequency, means and methods of calibration are in place.
  - Identify how performance indicators are chosen, reviewed and revised.
  - Ensure that performance indicators are objective, verifiable, reproducible and consistent with the policy.