

Financial Controls Audit Checklist

Audit Details

AUDIT TITLE

DATE

AUDITOR(S)

DEPARTMENT

Checklist

CONTROL POINT	YES	NO	COMMENTS/NOTES
Segregation of duties is maintained in financial operations.			
Transactions are properly authorized and approved.			
Reconciliations (bank, ledger, etc.) are performed regularly.			
Supporting documents are retained and properly filed.			
Access to financial systems is restricted to authorized personnel.			
Periodic internal audits are conducted.			
Physical cash and asset counts are performed periodically.			
Compliance with relevant laws and regulations is monitored.			

Summary & Recommendations

FINDINGS SUMMARY

RECOMMENDATIONS

AUDITOR SIGNATURE

DATE