

SOP: Internal Audit and Compliance Checks

This SOP describes the process for conducting **internal audit and compliance checks** to ensure organizational adherence to policies, regulations, and standards. It includes planning audit activities, executing compliance assessments, identifying non-conformities, reporting findings, and implementing corrective actions. The purpose is to enhance operational efficiency, mitigate risks, and maintain regulatory compliance through systematic review and continuous improvement.

1. Purpose

To provide a standardized approach for conducting internal audits and compliance checks within the organization and ensure systematic identification and correction of any non-conformities.

2. Scope

This SOP applies to all departments and operational areas subject to internal audits and compliance checks as per the organizational policies.

3. Responsibilities

Role	Responsibility
Internal Auditor / Audit Team	Plan, conduct, and report on internal audits and compliance checks.
Department Heads	Facilitate audit activities, provide necessary documentation, and implement corrective actions.
Compliance Officer	Oversee compliance requirements and verify the implementation of recommendations.
Senior Management	Review audit outcomes, approve action plans, allocate resources.

4. Procedure

- Audit Planning**
 - Define audit objectives, scope, and criteria based on risk assessment and regulatory requirements.
 - Prepare an annual audit schedule and communicate it to all relevant departments.
- Preparation**
 - Review relevant policies, procedures, previous audit reports, and regulatory guidelines.
 - Develop audit checklists and tools tailored to the audit area.
- Execution of Audit**
 - Conduct opening meeting with department heads to explain audit scope and objectives.
 - Perform interviews, observe activities, and review documents to assess compliance.
 - Document findings, evidence, and instances of non-conformity.
- Reporting**
 - Compile an audit report summarizing findings, non-conformities, and recommendations.
 - Conduct a closing meeting to present findings to the auditees and management.
 - Distribute the report to relevant stakeholders.
- Corrective Action and Follow-up**
 - Department heads develop and implement corrective action plans for identified issues.
 - Compliance Officer or Audit Team monitors progress and verifies resolution of issues.
 - Document closure of non-conformities and update the compliance register.
- Continuous Improvement**
 - Review audit process performance, feedback, and lessons learned.
 - Update SOP and audit tools as necessary to enhance effectiveness.

5. Documentation & Records

- Audit schedules and plans

- Audit checklists
- Audit reports and supporting evidence
- Corrective action plans and status updates
- Compliance registers
- Meeting minutes (opening and closing meetings)

6. References

- Organizational policies and procedures
- Applicable regulatory and legal requirements
- Standards (e.g., ISO 19011 - Guidelines for auditing management systems)

7. Revision History

Version	Date	Description	Author	Approved By
1.0	2024-06-13	Initial SOP creation	[Your Name]	[Approver Name]