

# SOP Template: Routine Audits and Compliance Checks

This SOP details the procedures for conducting **routine audits and compliance checks**, including planning and scheduling audits, verifying adherence to regulatory standards, evaluating internal controls, documenting findings, reporting non-compliance issues, and implementing corrective actions. The purpose is to ensure ongoing compliance with legal requirements and organizational policies, promote operational efficiency, and mitigate risks through systematic monitoring and continuous improvement.

## 1. Purpose

To establish standardized procedures for performing routine audits and compliance checks to ensure adherence to all applicable laws, regulations, and internal policies.

## 2. Scope

This SOP applies to all departments and units subject to regular internal or external audits and compliance checks within the organization.

## 3. Responsibilities

Role	Responsibility
Audit Manager	Oversees planning, scheduling, and execution of audits; reviews audit findings and reports.
Auditors	Conduct audits, evaluate controls, document findings, and recommend corrective actions.
Department Heads	Cooperate with auditors, ensure timely implementation of corrective actions.
Compliance Officer	Monitors compliance issues, tracks remediation actions, and escalates unresolved non-compliance.

## 4. Procedure

### 1. Planning and Scheduling

- Develop an annual audit schedule based on risk assessment and regulatory requirements.
- Communicate audit plans to relevant departments in advance.

### 2. Conducting the Audit/Check

- Review applicable laws, regulations, and internal policies.
- Collect and analyze relevant documentation and records.
- Interview key staff, observe processes, and verify adherence to standards.

### 3. Evaluating Internal Controls

- Assess the design and effectiveness of internal controls.
- Identify control gaps, weaknesses, or inefficiencies.

### 4. Documenting Findings

- Record detailed observations, evidence, and any instances of non-compliance.

- Classify findings based on severity (e.g., critical, major, minor).

5. **Reporting**

- Prepare audit/compliance reports summarizing scope, methodology, findings, and recommendations.
- Distribute reports to management and affected departments.

6. **Corrective Actions**

- Work with responsible parties to develop and implement remediation plans for findings.
- Monitor progress and verify completion of corrective actions.
- Escalate unresolved issues as necessary.

7. **Follow-up and Continuous Improvement**

- Schedule follow-up audits to ensure sustained compliance.
- Review and update audit procedures for continual improvement.

5. **Documentation**

- Annual audit plan and schedule
- Audit checklists and working papers
- Audit findings reports
- Corrective action plans and status reports

6. **References**

- Applicable laws and regulatory standards
- Internal policies and procedures
- Prior audit reports

7. **Revision/Approval**

Version	Date	Description of Change	Approved By
1.0	2024-06-25	Initial Draft	Compliance Officer