



Internal Audit Programme Conformity Checklist

Organisation Name: _____

Audit Date: _____

Auditor Name: _____

Audit Reference: _____

How to Use This Checklist

This checklist is used to audit the organisation's internal audit programme — not to conduct the internal audit itself. It assesses whether the programme is properly planned, documented, executed, and linked to corrective action. Each item is rated as:

C — Conforming | **NC** — Nonconformity | **OFI** — Opportunity for Improvement | **N/A** — Not Applicable

SECTION 1 — Programme Documentation

Objective: Verify that the internal audit programme is formally documented, planned, and maintained.

Ref	Audit Question	Evidence Requested	Rating	Notes
1.1	Does a documented internal audit programme exist?	Audit programme document		
1.2	Does the programme define audit frequency for each PIMS area?	Frequency schedule		
1.3	Does the programme define the audit methods to be used?	Programme documentation		
1.4	Does the programme define responsibilities — who plans, who conducts, who reports?	Roles and responsibilities section		



1.5	Does the programme define planning requirements for individual audits?	Audit planning guidance or procedure		
1.6	Does the programme define reporting requirements and reporting lines?	Reporting structure documentation		
1.7	Is the programme reviewed and updated at appropriate intervals?	Version history, review records		
1.8	Is the programme available as documented information?	Document control record		

Section 1 Summary Notes:

SECTION 2 — Scope Coverage

Objective: Verify that the internal audit programme covers the full PIMS scope — including high-risk areas.

Ref	Audit Question	Evidence Requested	Rating	Notes
2.1	Does the programme cover all areas of the PIMS within scope?	Programme scope vs PIMS scope comparison		
2.2	Are all clauses of the standard addressed across the programme cycle?	Clause coverage mapping		
2.3	Are Annex A controls — Tables A.1, A.2, and A.3 — included in the audit scope?	Control audit schedule		
2.4	Are high-risk processing activities given appropriate audit frequency or priority?	Risk-based audit scheduling evidence		
2.5	Does the programme include third-party processor management as an audit area?	Programme scope documentation		
2.6	Does the programme include data subject rights handling as an audit area?	Programme scope documentation		



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2.7	Does the programme include special category data processing as an audit area?	Programme scope documentation		
2.8	Are results of previous audits used to adjust scope or priority in subsequent cycles?	Programme review records		

Section 2 Summary Notes:

SECTION 3 — Frequency Adherence

Objective: Verify that audits are being conducted at the planned intervals defined in the programme.

Ref	Audit Question	Evidence Requested	Rating	Notes
3.1	Have audits been conducted at the frequency defined in the programme?	Audit schedule vs actual audit dates		
3.2	Is there evidence that all planned audit areas have been covered within the defined cycle?	Audit completion records		
3.3	Where audits were delayed or cancelled — was there a documented reason and rescheduling?	Programme management records		
3.4	Have high-risk areas been audited more frequently where the programme requires it?	Audit frequency records		
3.5	Has the programme been adjusted when significant changes occurred — new processing activities, incidents, regulatory changes?	Programme revision records		



3.6	Is there a complete audit history available — showing all audits conducted since the last certification or surveillance cycle?	Audit log or register		
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Section 3 Summary Notes:

SECTION 4 — Individual Audit Planning

Objective: Verify that each individual audit within the programme is properly planned before execution.

Ref	Audit Question	Evidence Requested	Rating	Notes
4.1	Is there a documented audit plan for each individual audit conducted?	Individual audit plans		
4.2	Does each audit plan define the audit objectives?	Audit plan documentation		
4.3	Does each audit plan define the audit scope?	Audit plan documentation		
4.4	Does each audit plan define the audit criteria?	Audit plan documentation		
4.5	Are audit plans communicated to relevant auditees in advance?	Communication records		
4.6	Are audit plans proportionate to the risk and importance of the area being audited?	Audit plan review		

Section 4 Summary Notes:

SECTION 5 — Auditor Independence and Objectivity



Objective: Verify that auditors are independent of the areas they audit and free from conflicts of interest.

Ref	Audit Question	Evidence Requested	Rating	Notes
5.1	Is there a documented process for selecting auditors that addresses independence?	Auditor selection procedure		
5.2	Are auditors independent of the processes, systems, and areas they audit?	Auditor profiles vs audit assignments		
5.3	Is there evidence that auditors do not audit their own work?	Audit assignment records		
5.4	Are auditor competence requirements defined for PIMS auditing?	Competence framework or job description		
5.5	Is there evidence that assigned auditors meet the defined competence requirements?	Training records, qualifications, experience records		
5.6	Where internal auditors are limited — is there a mechanism to use external resource to ensure independence?	External auditor records or policy		
5.7	Are conflicts of interest assessed and documented before each audit assignment?	Conflict of interest declarations		

Section 5 Summary Notes:



SECTION 6 — Audit Report Quality

Objective: Verify that audit reports are substantive, evidence-based, and contain the required elements.

Ref	Audit Question	Evidence Requested	Rating	Notes
6.1	Is there a documented audit report for each audit conducted?	Audit reports		
6.2	Does each report state the audit objectives, scope, and criteria?	Audit report review		
6.3	Does each report identify the auditor and date of audit?	Audit report review		
6.4	Does each report cite specific evidence collected during the audit?	Audit report review		
6.5	Does each report contain findings — nonconformities, observations, or OFIs — where applicable?	Audit report review		
6.6	Are findings classified appropriately — minor nonconformity, major nonconformity, observation, OFI?	Finding classification review		
6.7	Does each report contain an overall audit conclusion?	Audit report review		
6.8	Have audit reports ever concluded with zero findings across multiple consecutive cycles?	Multi-cycle report review		
6.9	Are audit reports retained as documented information?	Document control records		
6.10	Are audit results reported to relevant management as required?	Reporting records, management distribution list		



Section 6 Summary Notes:

SECTION 7 — Corrective Action Linkage

Objective: Verify that internal audit findings are linked to corrective actions that are tracked, implemented, and closed.

Ref	Audit Question	Evidence Requested	Rating	Notes
7.1	Is there a process for raising corrective actions from internal audit findings?	Corrective action procedure		
7.2	Have corrective actions been raised for all nonconformities identified in internal audits?	Corrective action log vs audit findings		
7.3	Are corrective actions assigned to owners with defined timelines?	Corrective action records		
7.4	Is there evidence that corrective actions are being tracked through to closure?	Corrective action status records		
7.5	Are corrective actions reviewed for effectiveness before being closed?	Effectiveness review records		
7.6	Are there any audit findings that were raised but not linked to a corrective action?	Cross-reference audit reports with CA log		
7.7	Are there recurring findings of the same type across multiple audit cycles?	Multi-cycle finding comparison		
7.8	Is the status of corrective actions from previous audits reported at subsequent audits or management reviews?	Follow-up audit records, management review minutes		

Section 7 Summary Notes:



SECTION 8 — Documented Information

Objective: Verify that all required documented information for the audit programme and audit results is retained.

Ref	Audit Question	Evidence Requested	Rating	Notes
8.1	Is documented information available as evidence of the audit programme?	Programme document, version history		
8.2	Is documented information available as evidence of audit results?	Audit reports, finding records		
8.3	Are individual audit plans retained as documented information?	Audit plan register		
8.4	Are auditor competence and independence records retained?	Personnel records, declaration forms		
8.5	Are corrective action records linked to the audit programme retained?	Corrective action log		

Section 8 Summary Notes:

OVERALL AUDIT PROGRAMME ASSESSMENT

Finding Summary

Section	Area	Total Items	C	NC	OFI	N/A
1	Programme Documentation	8				
2	Scope Coverage	8				
3	Frequency Adherence	6				
4	Individual Audit Planning	6				
5	Auditor Independence and Objectivity	7				
6	Audit Report Quality	10				



7	Corrective Action Linkage	8				
8	Documented Information	5				
	TOTAL	58				

Key Findings

Nonconformities Identified:

Observations:

Opportunities for Improvement:

Overall Conclusion

- o The internal audit programme is conforming — it is planned, executed, and maintained in accordance with the standard's requirements
- o The internal audit programme has minor gaps — corrective action required but overall programme is functioning
- o The internal audit programme has significant failures — major nonconformity raised, programme is not providing adequate assurance

Overall Assessment Notes:



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Auditor Sign-Off

Lead Auditor Name: _____

Signature: _____

Date: _____

Next Audit Due: _____