ISO 37301:2021 Internal Audit Checklist Template

1. Context of the Organization (Clause 4)

Audit Item	Yes/No	Evidence/Remarks
Has the organization identified external and internal issues that are relevant to its purpose and affect its ability to achieve compliance objectives?		
Has the organization determined the needs and expectations of relevant interested parties (e.g., regulators, customers, shareholders)?		
Is the scope of the CMS clearly defined, including interfaces with other management systems and compliance functions?		
Has the organization established, implemented, and maintained the CMS in alignment with its compliance obligations and strategic objectives?		

2. Leadership (Clause 5)

Audit Item	Yes/No	Evidence/Remarks
Has top management demonstrated leadership and commitment to the CMS?		
Is a compliance policy established, communicated, and maintained?		
Are roles, responsibilities, and authorities related to compliance clearly assigned and documented?		
Is top management promoting a culture of compliance within the organization?		

3. Planning (Clause 6)

Audit Item	Yes/No	Evidence/Remarks
Has the organization determined risks and opportunities that need to be addressed to achieve intended outcomes of the CMS?		
Are compliance objectives established at relevant levels and are they measurable and monitored?		
Are plans in place to address risks, opportunities, and changes in compliance obligations?		

4. Support (Clause 7)

Audit Item	Yes/No	Evidence/Remarks
Are adequate resources allocated for the establishment, implementation, and continual improvement of the CMS?		
Are personnel competent and appropriately trained in compliance responsibilities?		
Are internal and external communications managed effectively, including whistleblower mechanisms and reporting channels?		
Is documented information required by the CMS maintained and controlled?		

5. Operation (Clause 8)

Audit Item	Yes/No	Evidence/Remarks
Are operational controls in place to manage compliance obligations effectively?		
Are processes in place to evaluate compliance with applicable laws and regulatory requirements?		
Are mechanisms established to prevent noncompliance, including due diligence and third-party assessments?		
Are controls in place for responding to identified compliance breaches?		

6. Performance Evaluation (Clause 9)

Audit Item	Yes/No	Evidence/Remarks
Are compliance performance indicators identified and monitored?		
Are internal audits conducted regularly to assess the CMS effectiveness?		
Are audit results documented, and are findings followed up?		
Are management reviews conducted to ensure the CMS continues to be suitable, adequate, and effective?		

7. Improvement (Clause 10)

Audit Item	Yes/No	Evidence/Remarks

Are nonconformities and compliance breaches identified, documented, and addressed with appropriate corrective actions?		
Is there a process for continual improvement of the CMS?		
Are root causes of nonconformities determined and actions taken to prevent recurrence?		

8. Compliance Function-Specific Items (Supplementary – Organizational Responsibility)

Audit Item	Yes/No	Evidence/Remarks
Is the compliance function independent and empowered with sufficient authority and resources?		
Is there a mechanism to report compliance concerns directly to governing bodies (e.g., board of directors, compliance committee)?		
Are compliance roles and responsibilities reviewed and updated periodically?		

Instructions for Auditors:

- **Yes/No**: Mark based on conformity.
- **Evidence/Remarks**: Record supporting documentation, observations, or justifications for the audit item.