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# **Accounting Internal Audit Checklist**

This checklist is created to help guide the internal audit process of any accounting department. It ensures a thorough review of all accounting procedures, standards, and resources.

# **Review of Accounting Process**

- Verify all current transactions
- Review all revenue recognition procedures
- Check validity of expense documentation
- Ensure adherence to tax laws and requirements
- Verify depreciation and amortization methods

## Internal Controls

- Verify that critical financial tasks are appropriately segregated among different personnel.
- Check for proper authorization and approval for financial transactions.
- Review access permissions to financial systems and sensitive data

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