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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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