Internal audit report

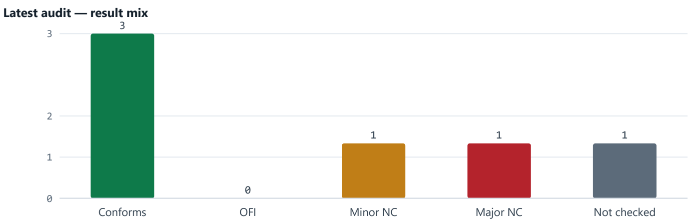
All records

CAPSULEM8
CM8-243 · Internal Audit Checklist
August 9, 2026

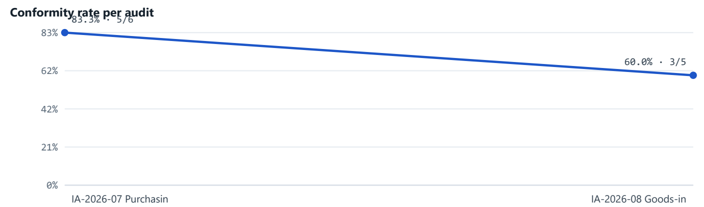
AUDITS IN FILE	LATEST AUDIT CONFORMITY	OPEN NONCONFORMITIES	OVERDUE ACTIONS	AVERAGE DAYS TO CLOSE
2	**60.0%**	**2**	**1**	**28**
12 checks recorded	3 of 5 checked conform · IA-2026-08 Goods-in	1 MAJOR — systemic, act first	1 due in the next 14 days	audit date to verified closure, 1 finding

REPEAT AREAS
1
Supplier records

12 of 12 record(s) included. All records. Amounts in USD.

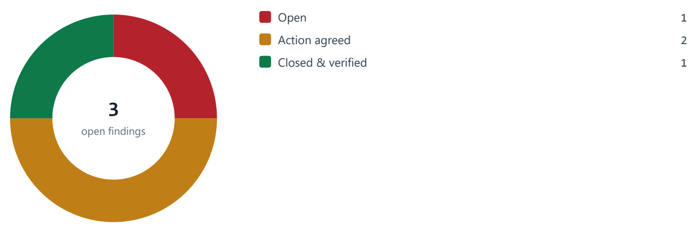


A wall of green with nothing else usually means the questions were too easy or the sample too small — a good audit finds something worth improving. A wall of green with nothing else usually means the questions were too easy or the sample too small — a good audit finds something worth improving.



This is the system-health trend. One low audit is a bad day; a falling line across several audits is a management problem, not an auditing one. This is the system-health trend. One low audit is a bad day; a falling line across several audits is a management problem, not an auditing one.

Count of open findings in each area with the worst grade alongside. An area that is red here belongs at the top of the next management review agenda. Count of open findings in each area with the worst grade alongside. An area that is red here belongs at the top of the next management review agenda.



Findings sitting at "open" with no agreed action are the ones that quietly rot. "Closed — effectiveness verified" is the only slice that counts as finished. Findings sitting at "open" with no agreed action are the ones that quietly rot. "Closed — effectiveness verified" is the only slice that counts as finished.

Latest audit

QUESTION	REQUIREMENT	RESULT	EVIDENCE	FINDING	ACTION	OWNER	DUE
Is receiving inspection recorded for every delivery before …	Goods inwards procedure §2.1	MAJOR NC	Sampled 8 deliveries from the last month; inspection records found for 5. No re…	Procedure §2.1 requires a recorded inspection for every delivery before release…	Identify and check stock released without a record; block s…	Warehouse manager	2026-08-23
Are deliveries accepted only from approved suppliers?	Purchasing procedure §3.2	Minor NC	Cross-checked the same 8 sampled deliveries against the approved supplier list.…	Procedure §3.2 permits purchasing from an unapproved supplier only with a recor…	Record a retrospective deviation for the emergency purchase…	Head of procurement	2026-08-07
Is rejected material segregated and labelled?	Goods inwards procedure §3.3	Conforms	Quarantine cage inspected: four items present, each carrying a reject tag cross…	—	—	—	—
Is measuring equipment at the receiving bench within calibr…	Calibration procedure §2.2	Conforms	Both gauges at the receiving bench carried calibration labels in date; certific…	—	—	—	—
Are shortages and damage recorded and reported to purchasin…	Goods inwards procedure §4.1	Conforms	Reviewed the discrepancy log for the last month: six entries, each with the not…	—	—	—	—
Are returns to suppliers documented with a returns note?	Goods inwards procedure §5.2	Not checked	No returns occurred in the audit period, so the control could not be exercised.…	—	—	—	—

Open findings across all audits

AUDIT	AREA	GRADE	FINDING	OWNER	DUE	STATE	AGE (DAYS)
IA-2026-08 Goods-in	Supplier records	Minor	Procedure §3.2 permits purchasing from an unapproved supplier only with a recor…	Head of procurement	2026-08-07	Overdue	4
IA-2026-08 Goods-in	Goods-in — receiving inspection	MAJOR	Procedure §2.1 requires a recorded inspection for every delivery before release…	Warehouse manager	2026-08-23	Scheduled	4
IA-2026-07 Purchasing	Purchasing — requisitions	OFI	Do requisitions state the budget line and the requester?	Purchasing manager	2026-09-08	Scheduled	34

Audit register

AUDIT	DATE	AUDITOR	AREA	CLAUSE	CHECK	RESULT	OWNER	DUE	STATUS	ACTION
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Purchasing — PO approval	Purchasing procedure §4.2	Are purchase orders approved per the authority matrix?	Conforms	—	—	Open	–
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Purchasing — supplier selection	Purchasing procedure §3.1	Are new suppliers evaluated before the first order is placed?	Conforms	—	—	Open	–
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Supplier records	Purchasing procedure §3.4	Are approved-supplier re-evaluations up to date?	Minor NC	Head of procurement	2026-07-27	Closed & verified	Closed
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Purchasing — price agreements	Purchasing procedure §5.2	Are current signed price agreements on file for contract suppliers?	Conforms	—	—	Open	–
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Purchasing — requisitions	Purchasing procedure §2.3	Do requisitions state the budget line and the requester?	OFI	Purchasing manager	2026-09-08	Action agreed	Scheduled
IA-2026-07 Purchasing	2026-07-06	J. Mensah	Purchasing — records	Records procedure §6.1	Are purchasing records retained per the retention schedule?	Conforms	—	—	Open	–
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Goods-in — receiving inspection	Goods inwards procedure §2.1	Is receiving inspection recorded for every delivery before stock is released?	Major NC	Warehouse manager	2026-08-23	Action agreed	Scheduled
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Supplier records	Purchasing procedure §3.2	Are deliveries accepted only from approved suppliers?	Minor NC	Head of procurement	2026-08-07	Open	Overdue

AUDIT	DATE	AUDITOR	AREA	CLAUSE	CHECK	RESULT	OWNER	DUE	STATUS	ACTION
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Goods-in — quarantine	Goods inwards procedure §3.3	Is rejected material segregated and labelled?	Conforms	—	—	Open	–
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Goods-in — measuring equipment	Calibration procedure §2.2	Is measuring equipment at the receiving bench within calibration?	Conforms	—	—	Open	–
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Goods-in — delivery discrepancies	Goods inwards procedure §4.1	Are shortages and damage recorded and reported to purchasing?	Conforms	—	—	Open	–
IA-2026-08 Goods-in	2026-08-05	R. Whitfield	Goods-in — returns to supplier	Goods inwards procedure §5.2	Are returns to suppliers documented with a returns note?	Not checked	—	—	Open	–

Notes

Sample audits — replace every check with your own before relying on this or circulating it.

An internal audit samples. It looks at some records, some people and some days, and a clean result is evidence of conformity in the sample examined — not proof that the whole process is perfect, and not a guarantee that an external auditor sampling differently will find the same. Gradings are the auditor's judgement against the criteria as understood on the day. This is an internal record-keeping and analysis aid, not a certification audit, not legal or regulatory advice, and no substitute for auditor competence.