

CHECKLIST · COMPLIANCE1

Independent Audit Preparation Checklist

Gather these items before your independent AML/CFT audit kicks off.

Governance documents

- Current AML/CFT Risk Assessment (and prior versions)
- Current Compliance Programme
- Appointment letter for Compliance Officer
- Board / Director sign-off records

Procedures and templates

- CDD forms (standard, simplified, enhanced)
- PEP and sanctions screening procedure
- Suspicious activity reporting procedure
- Record-keeping policy

Evidence

- Sample of CDD files across the audit period (auditor selects)
- Training register and training materials
- Suspicious activity reports filed
- Annual reports filed with the supervisor
- Internal monitoring / quality reviews

Operational

- List of staff with AML/CFT responsibilities
- Vendor / outsource arrangements (and contracts)
- IT systems used for screening, monitoring, record-keeping

After the audit

- Receive findings report
- Agree remediation plan with owners and dates
- Update Risk Assessment and Programme as needed

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