



Inventory Audit Checklist

1. Pre-Audit Preparation

- ✓ Review past inventory audit reports
- ✓ Notify all relevant departments (warehouse, procurement, finance)
- ✓ Freeze stock movement during the audit period
- ✓ Assign roles and responsibilities to team members
- ✓ Prepare audit tools: scanners, count sheets, pens, and protective gear

2. Reconcile Inventory Records

- ✓ Update ERP or WMS with the latest transactions (inbound, outbound, returns)
- ✓ Remove obsolete, damaged, or expired inventory
- ✓ Reconcile physical bins with digital locations
- ✓ Flag any pending purchase orders or sales orders affecting stock

3. Physical Count Execution

- ✓ Count items by SKU, not product name
- ✓ Verify barcode accuracy
- ✓ Count in teams for verification (double-blind or two-pass method)
- ✓ Record quantities on inventory count sheets or mobile scanners
- ✓ Tag counted inventory to prevent duplication

4. Audit Inventory by Category

- ✓ Raw Materials
- ✓ Work-in-Progress (WIP)
- ✓ Finished Goods
- ✓ Damaged or Returned Items
- ✓ Overstock or Unsellable Goods

5. Cross-Verification & Spot Checks

- ✓ Cross-check counts against system reports
- ✓ Perform random spot checks across aisles or zones
- ✓ Investigate major discrepancies immediately
- ✓ Take pictures for high-value or disputed stock

6. Document Discrepancies

- ✓ Record all variances between counted and system stock
- ✓ Note possible causes (e.g., theft, misplacement, mislabeling)
- ✓ Track repetitive errors by SKU or location
- ✓ Classify issues by severity for root cause analysis

7. Post-Audit Reporting

- ✓ Generate detailed variance reports
- ✓ Update inventory records in your WMS/ERP
- ✓ Share findings with stakeholders
- ✓ Initiate cycle counting or re-training if required
- ✓ Archive the audit report for compliance and future audits

Audit Approaches For A Computerized Inventory System

International Validation Forum



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