OSHA Recordkeeping Audit

Program Audit Checklist

Facility Name:	
Auditor:	
Date:	
Audit Period:	

Regulatory References

The following regulations and guidance documents are applicable to this program audit. Click any link to view the full text.

Regulation / Guidance Document
29 CFR 1904 — Recording and Reporting Occupational Injuries and Illnesses
29 CFR 1904.7 — General Recording Criteria for Cases
29 CFR 1904.39 — Reporting Fatalities and Severe Injuries
29 CFR 1904.41 — Electronic Reporting Requirements
OSHA Injury Tracking Application (ITA)
OSHA Recordkeeping Overview and Forms
OSHA Recordkeeping Final Rule (2023) — Expanded Electronic Reporting

Instructions: Review each audit item and record findings in the Status and Notes columns. Use C (Compliant), NC (Non-Compliant), NA (Not Applicable), or NR (Needs Review) for the status. Document specific findings, evidence reviewed, and any corrective actions needed in the Notes column.

Program Applicability and Exemptions

Audit Item	Expected Finding	Status	Notes / Evidence
Coverage determination	Facility has determined whether it is required to maintain OSHA injury and illness records under 29 CFR 1904. Establishments with 10 or fewer employees at all times during the previous calendar year are partially exempt under 1904.1. Establishments in certain low-hazard industries listed in Appendix A to Subpart B are partially exempt under 1904.2. Even partially exempt employers must report fatalities and severe injuries per 1904.39. » *Ref: 29 CFR 1904.1, 1904.2*		
NAICS code verification	Facility's NAICS code has been verified and correctly identified for determining both recordkeeping obligations and electronic submission requirements. NAICS code is consistent across all OSHA forms and the ITA. Any changes in industrial classification have been evaluated for impact on recordkeeping requirements. » *Ref: 29 CFR 1904 Subpart E, Appendix A & B*		

Audit Item	Expected Finding	Status	Notes / Evidence
Multi-establishment tracking	For employers with multiple establishments, each establishment maintains its own set of OSHA 300/300A/301 forms. Employee counts are determined per establishment, not company-wide, for electronic submission thresholds. Temporary and part-time employees are included in the count. » *Ref: 29 CFR 1904.30, 1904.41*		

Recordability Determination

Audit Item	Expected Finding	Status	Notes / Evidence
Work-relatedness evaluation	Procedures exist for evaluating whether injuries and illnesses are work-related per 1904.5. Work environment includes the establishment and other locations where employees are performing work-related duties. Geographic presumption exceptions (1904.5(b)(2)) are understood and applied correctly. Cases involving pre-existing conditions aggravated by workplace events are properly evaluated. » *Ref: 29 CFR 1904.5*		
Recording criteria	All recordable cases meet one or more of the general recording criteria under 1904.7: death, days away from work, restricted work or transfer, medical treatment beyond first aid, loss of consciousness, or significant injury/illness diagnosed by a physician or licensed healthcare professional. First aid treatments as defined in 1904.7(a) are correctly distinguished from medical treatment. » *Ref: 29 CFR 1904.7*		
Specific recording criteria	Specific criteria are applied for needlestick and sharps injuries (1904.8), medical removal cases (1904.9), hearing loss (1904.10 — standard threshold shift of 10 dB average at 2000, 3000, 4000 Hz adjusted for age), and tuberculosis (1904.11). Musculoskeletal disorders are recorded under the general recording criteria. » *Ref: 29 CFR 1904.8–1904.11*		
Day counting procedures	Days away from work and days of restricted work activity or job transfer are counted correctly per 1904.7(c). Count begins the day after the injury or illness, not the day of the event. Calendar days (not work days) are counted. Cap of 180 days is applied if the outcome is not known. Physician-recommended days are counted even if the employee works. » *Ref: 29 CFR 1904.7(c)*		

Forms Accuracy and Completion

Audit Item	Expected Finding	Status	Notes / Evidence
OSHA Form 300 (Log)	The OSHA 300 Log is maintained at each establishment and entries are made within 7 calendar days of receiving information about a recordable case. All required columns are		

Audit Item	Expected Finding	Status	Notes / Evidence
	completed accurately including case number, employee name, job title, date, location, injury description, classification, and days away/restricted. Privacy concern cases per 1904.29(b)(7) use 'Privacy Case' instead of employee name. » *Ref: 29 CFR 1904.29*		
OSHA Form 301 (Incident Report)	An OSHA 301 Incident Report (or equivalent) is completed for each recordable injury or illness within 7 calendar days. All fields are completed including detailed description of how the injury occurred, what object or substance directly harmed the employee, and what the employee was doing just before the incident. Workers' compensation or insurance first report of injury forms may substitute if they contain all required 301 data elements. » *Ref: 29 CFR 1904.29*		
OSHA Form 300A (Annual Summary)	The 300A Annual Summary is accurately completed by February 1 each year summarizing the previous calendar year's 300 Log. Summary is certified by a company executive per 1904.32(b)(3). The 300A is posted in a conspicuous place from February 1 through April 30. Zero-injury summaries must still be posted if the establishment is required to keep records. » *Ref: 29 CFR 1904.32*		
Updating and correcting records	The 300 Log is updated to reflect changes in case classification or outcome within 7 calendar days of new information. If initial entry was incorrect, original entry is lined through and corrected entry is made. Do not erase or white-out original entries. Annual review of the 300 Log is conducted to verify completeness and accuracy before certifying the 300A. » *Ref: 29 CFR 1904.33(a)*		

Posting, Access, and Privacy

Audit Item	Expected Finding	Status	Notes / Evidence
Annual summary posting	The certified 300A Annual Summary is posted in a conspicuous location where employee notices are customarily posted from February 1 through April 30 each year. If the establishment has no fixed location, the summary is posted at the location from which employees operate. Posting dates are documented. » *Ref: 29 CFR 1904.32(b)*		
Employee access to records	Current and former employees, their personal representatives, and authorized employee representatives have access to the OSHA 300 Log and 301 Incident Reports per 1904.35. Access must be provided by the end of the next business day. Forms 300 and 300A provided to employees and their representatives must contain employee names. Form 301 provided to an employee is limited to that employee's own report.		

Audit Item	Expected Finding	Status	Notes / Evidence
	» Ref: 29 CFR 1904.35		
Privacy protections	Privacy concern cases are identified per 1904.29(b)(7) and employee names are withheld from the 300 Log for these cases. Privacy cases include sexual assault, HIV/hepatitis/TB infections, needlestick injuries, mental illness, and cases where the employee independently requests privacy. Names are still recorded on the 301 Incident Report. » Ref: 29 CFR 1904.29(b)(7)		

Electronic Submission and Reporting

Audit Item	Expected Finding	Status	Notes / Evidence
ITA submission requirements	Facility has determined its electronic submission tier using the ITA Coverage Application. Tier 1 (250+ employees, non-exempt): 300A data submitted annually. Tier 2 (20–249 employees, Appendix A industries): 300A data submitted annually. Tier 3 (100+ employees, Appendix B high-hazard industries): 300, 300A, and 301 data submitted annually. All submissions due by March 2 each year via the Injury Tracking Application (NeT). » Ref: 29 CFR 1904.41(a)(1)		
ITA account and submission	Facility has an active ITA account with login.gov credentials. Authorized submitter has been designated. Company legal name is included with all submissions per the 2024 final rule. Data has been submitted for the most recent calendar year by the March 2 deadline. Submission confirmation has been retained. » Ref: 29 CFR 1904.41		
Fatality and severe injury reporting	Procedures exist for reporting work-related fatalities within 8 hours and in-patient hospitalizations, amputations, and eye losses within 24 hours per 1904.39. Reporting methods include OSHA hotline (1-800-321-OSHA), nearest Area Office, or online portal. Contact numbers are posted and accessible. Reporting applies to all employers regardless of size or industry exemption. » Ref: 29 CFR 1904.39		
State Plan considerations	If the establishment is in an OSHA State Plan state, any additional state-specific reporting requirements are identified and met. Some State Plans require additional data submissions or have different reporting thresholds. Minnesota, for example, requires additional private sector establishment submissions. » Ref: 29 CFR 1904.37–1904.38		

Record Retention and Program Management

Audit Item	Expected Finding	Status	Notes / Evidence
Five-year retention	OSHA 300 Logs, 300A Annual Summaries, and 301 Incident Reports are retained for five years		

Audit Item	Expected Finding	Status	Notes / Evidence
	following the end of the calendar year they cover per 1904.33. During the storage period, the 300 Log is updated with any newly discovered recordable cases or changes in classification. Records are stored securely but are accessible for employee and OSHA requests. » *Ref: 29 CFR 1904.33*		
Establishment transfer	If the establishment is sold or transferred, the new owner receives all OSHA recordkeeping records for the current year and previous five years. The new owner is responsible for maintaining and updating these records per 1904.33(b)(2). » *Ref: 29 CFR 1904.33(b)(2)*		
Recordkeeper designation	A responsible person has been designated to maintain OSHA recordkeeping forms. This person is trained on recordability criteria, form completion, classification rules, privacy requirements, and electronic submission procedures. Training is documented and refreshed when regulations change. » *Ref: 29 CFR 1904.29 [best practice]*		
Annual self-audit	The facility conducts an annual review of its recordkeeping program before certifying the 300A. Review includes verification that all recordable cases have been captured, classifications are correct, day counts are accurate, privacy cases are properly flagged, and the 300 Log has been updated for any case outcomes that changed during the year. » *Ref: 29 CFR 1904.32, 1904.33 [best practice]*		

Corrective Actions Summary

#	Finding	Corrective Action	Responsible	Due Date
1				
2				
3				
4				
5				

Audit Sign-Off

Auditor Name:

Auditor Signature:

Date Completed:

Reviewed By:

Review Date:

Status Key: C = Compliant | NC = Non-Compliant | NA = Not Applicable | NR = Needs Review