

Appendices and Supporting Documentation

Internal Audit Report

Appendix A: Audit Criteria & Reference Documents

Criteria	Reference	Description
Internal Control Policies	Company Policy Manual, Section 3	Describes procedures for segregation of duties and authorization.
Risk Assessment Guidelines	Risk Management Framework v2.0	Outlines approach for evaluating and mitigating risks.
Compliance Regulations	SOX, GDPR	Legislative standards applicable to company operations.

Appendix B: List of Documents Reviewed

- General Ledger (FY 2023-2024)
- Employee Attendance Records (Jan–Apr 2024)
- Purchase Orders and Invoices (Sampled Q1 2024)
- Access Logs (Financial Software)
- Incident Report Forms (Past 6 Months)
- Training Records (Compliance Modules)

Appendix C: Audit Team & Participants

- Lead Auditor:** Jane Smith
- Internal Auditor:** Michael Lee
- Process Owner Consulted:** Alison Brown
- IT Specialist Consulted:** David Chen

Appendix D: Audit Evidence Samples

Evidence ID	Description	Date Collected	Source
EV-01	Signed Approval of Transactions	2024-04-11	Finance Dept. Files
EV-02	System Access CSV Export	2024-04-08	IT Dept.
EV-03	Training Completion Certificate	2024-03-23	HR Records

Appendix E: Management Responses (Summary)

Finding	Response	Action Plan
Lack of periodic access reviews	Accepted	Implement quarterly review process, IT owner assigned. Due: 2024-06-01
Incomplete documentation of training	Accepted	HR to standardize record keeping, update by 2024-05-30

Important Notes:

- Appendices provide transparency and support the audit's conclusions with evidence.
- Supporting documentation must be accurate, complete, and securely archived.
- Ensure all data complies with company policy and legal confidentiality requirements.
- Management responses and action plans should be tracked for timely follow-up.
- Appendices should be referenced within the main audit report for clarity.