

Internal Control Testing: Evidence Collection Template

Control Name	_____
Control Owner	_____
Test Prepared By	_____
Date of Evidence Collection	_____
Testing Period	_____
Internal Control Objective	_____

Testing Procedures

Procedure Description	Population	Sample Selected	Evidence Collected
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Conclusion & Recommendations

Overall Conclusion	_____
Recommendations/Follow Up	_____

Important Notes

- All evidence collected must be retained and attached or referenced to this document.
- Ensure testing procedures align with control objectives and documented risks.
- Document any exceptions or deficiencies in detail for follow-up actions.
- This document should be securely stored and made available for audit purposes.
- Regularly update this template based on control environment changes.