

Internal Control Testing: Evidence Collection Template

Control Name	<div></div>
Control Owner	<div></div>
Test Prepared By	<div></div>
Date of Evidence Collection	<div></div>
Testing Period	<div></div>
Internal Control Objective	<div></div> <div></div>

Testing Procedures

Procedure Description	Population	Sample Selected	Evidence Collected
<div></div> <div></div>	<div></div>	<div></div>	<div></div> <div></div>
<div></div> <div></div>	<div></div>	<div></div>	<div></div> <div></div>

Conclusion & Recommendations

Overall Conclusion	<div></div> <div></div>
Recommendations/Follow Up	<div></div> <div></div>

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.