

Evidence Collection Procedure Format

Investigation Audit Plan

1. Document Control

Document Title	Evidence Collection Procedure
Prepared By	[Name / Position]
Date	[YYYY-MM-DD]
Version	[Version Number]

2. Purpose

To outline the systematic process for collecting, documenting, and safeguarding evidence during the investigation audit to ensure reliability and integrity of audit findings.

3. Scope

Applicable to all investigation audit activities conducted by the audit team.

4. Responsibilities

- Lead Auditor: Oversees the evidence collection process.
- Audit Team: Collects, records, and secures evidence in accordance with this procedure.
- Quality Reviewer: Verifies adequacy and appropriateness of collected evidence.

5. Evidence Collection Procedure

- Plan evidence collection based on audit objectives and scope.
- Identify sources of evidence (documents, records, interviews, observations, physical items).
- Collect evidence using appropriate techniques (inspection, interview, sampling, examination).
- Record details of evidence in the Evidence Log (see sample log below).
- Preserve original evidence; ensure copies or digital records are clearly marked and traceable.
- Ensure that all evidence is handled confidentially and stored securely.
- Review all collected evidence for relevancy and sufficiency to support audit findings.

6. Evidence Log (Sample Table)

Evidence ID	Description	Source	Date Collected	Collected By	Storage Location
EV-001	Invoice #24567	Finance Dept.	2024-05-12	J. Smith	Audit File Cabinet
EV-002	Email Correspondence	IT Records	2024-05-12	M. Lee	Audit ShareDrive

7. Documentation and Reporting

- Summarize all relevant evidence in the audit report.
- Attach supporting documents or provide references in the evidence log.
- Ensure records are retained as per retention policy.

Important Notes

- Evidence must be authentic, relevant, and sufficient to support audit conclusions.

- Maintain confidentiality and protect sensitive information during and after collection.
- Ensure traceability of all evidence to audit findings and recommendations.
- Update this procedure as necessary to address changes in regulatory or organizational requirements.