

# 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.