

Audit Observation Sheet

Audit Area

Enter audit area

Date of Observation

Auditor Name

Enter auditor name

Reference No.

Enter reference number

Observation Details

Describe the observation

Criteria (What should be happening?)

State the standard, rule, or benchmark

Condition (What is actually happening?)

Describe the actual situation observed

Cause (Why did it happen?)

Describe root cause or contributing factors

Effect (What is the risk or impact?)

Describe consequence or risk

Recommendation

Provide recommended corrective action

Management Response

To be filled by management (if applicable)

Status

Select status

Follow-up Date

Important Notes

- Observations should be factual, objective, and supported by appropriate evidence.
- Clearly document criteria, condition, cause, effect, and recommendation for each observation.
- Ensure all details are accurate and complete at the time of documentation.
- This sheet is a working document and should be updated as new information becomes available.
- Management responses should be adequately recorded for each observation addressed.