

Compliance Audit Control Assessment Matrix

Matrix Format

No.	Control Name	Control Objective	Risk Addressed	Control Owner	Assessment Method	Status	Evidence	Comments/Action Required
1	User Access Review	Ensure only authorized users have access	Unauthorized access	IT Manager	Review of user access logs	Effective	Access review report Q1	Next review scheduled for Q3
2	Data Backup	Backup critical business data	Data loss	System Administrator	Backup log inspection	Partially Effective	Backup logs, restoration test	Incremental backup failed on 3/20
3	Incident Reporting	Immediate reporting of security incidents	Delayed response to breaches	Security Officer	Sample incident reports review	Ineffective	No incidents reported in last quarter	Training required for all staff

Important Notes

- This matrix provides a structured assessment of controls relevant to compliance requirements.
- Status options typically include: Effective, Ineffective, or Partially Effective.
- Assessment methods should align with the nature of each control (e.g., review, observation, testing).
- Comments and action required help track improvements and accountability.
- This document should be reviewed and updated regularly as part of ongoing compliance efforts.