

# 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.