

# Exception Register: Detailed Audit Findings

**Audit Title:** [Enter Audit Name Here]  
**Location/Scope:** [Location or Department]  
**Date:** [Date]  
**Prepared by:** [Auditor Name]

## Detailed Exception Register

#	Exception Reference	Description of Exception	Risk/Impact	Root Cause	Management Response	Responsibility	Target Completion	Status
1	EX-2024-001	Manual override of system controls detected in inventory adjustment.	Potential for unauthorized adjustments leading to stock loss.	Lack of automated approval workflow.	Approve system enhancement to enforce workflow control.	IT Manager	31-Jul-2024	Open
2	EX-2024-002	Unsigned vendor invoices processed for payment.	Possibility of paying non-validated supplies.	Inadequate invoice validation at AP desk.	Revise SOP, retrain AP clerks.	Finance Lead	15-Aug-2024	In Progress
3	EX-2024-003	Lack of periodic user access review to the ERP system.	Increased risk of unauthorized access to sensitive data.	No schedule for periodic reviews defined.	Implement semi-annual access review process.	IT Security	01-Sep-2024	Open

## Important Notes

- This document should be updated following each internal/external audit cycle.
- Action owners must regularly update status and provide supporting evidence for closure.
- All exceptions should clearly link to associated risks and management responses.
- Follow up on outstanding findings is crucial for continual process improvement.