

Exception Register: Structured Audit Findings Log

Document Metadata

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Exception Register Table

#	Date Identified	Reference	Finding / Exception	Risk / Impact	Priority	Owner	Status	Action/Next Steps	Target Closure Date	Comments
1	2024-06-10	FA-12	Invoice approvals missing for 3 sampled cases	Unapproved spending; potential non-compliance	High	AP Manager	Open	Review and approve retroactively; update procedures	2024-06-30	-
2	2024-06-12	FA-27	Outdated employee access rights	Unauthorized access risk	Medium	HR IT Admin	In Progress	Complete access review and update records	2024-07-10	-
3	2024-06-14	FA-33	Monthly reconciliations not documented	Reconciliation gaps; risk of error	Low	Finance Supervisor	Open	Implement documentation template	2024-07-01	To be reviewed in July

Important Notes

- This register is a living document; update regularly as statuses change.
- Each finding should be clear, evidence-based, and traceable to audit work.
- Responsibility and target dates are vital for monitoring remediation progress.
- Consistent use of this register promotes transparency and accountability.
- Retain historical records for future reference and trend analysis.