

# Exception Register for Audit Non-Compliance

| S. No. | Date       | Department / Process | Audit Reference | Nature of Exception / Non-Compliance | Impact / Risk | Person Responsible | Corrective Action Planned          | Status (Open/Closed) | Remarks              |
|--------|------------|----------------------|-----------------|--------------------------------------|---------------|--------------------|------------------------------------|----------------------|----------------------|
| 1      | 2024-05-14 | Finance              | AUD/2024/FIN/02 | Delay in monthly reconciliation      | High          | John Doe           | Review and update SOP              | Open                 | Under review         |
| 2      | 2024-05-22 | HR                   | AUD/2024/HR/04  | Missing employee training records    | Medium        | Jane Smith         | Arrange mandatory training         | Closed               | Completed 2024-06-01 |
| 3      | 2024-06-05 | IT                   | AUD/2024/IT/07  | System access not reviewed           | High          | Alex Kim           | Quarterly review to be implemented | Open                 | In progress          |

## Important Notes:

- This register should be updated regularly to reflect the status of each non-compliance exception.
- Documentation must be thorough and factual for audit trail and accountability.
- Corrective actions should have clear owners and deadlines for closure.
- The register supports monitoring, follow-up, and continuous improvement in compliance.