

Control Attribute Testing Sheet

Audit Area: _____

Process / Control Name: _____

Control ID: _____

Auditor(s): _____

Test Period: _____

#	Attribute / Control Step	Sample Reference	Criteria	Result (Y/N/N/A)	Comments / Exception Noted
1					
2					
3					
4					
5					

Conclusion on Control:

Reviewed By: _____ Date: _____

Prepared By: _____ Date: _____

- Ensure all control attributes and test steps are tailored to the specific control objectives.
- Document all exceptions and provide clear explanations for deviations from expected results.
- Maintain evidence supporting each test result for audit trail and review.
- This sheet should be signed and dated by both preparer and reviewer for accountability.
- Use this format consistently to support reliable audit fieldwork and reporting.