Control Operating Effectiveness Testing Document

Document Information

Control Name	Access Review Control
Control ID	AC-01
Control Owner	Jane Doe
Date of Testing	2024-06-10
Tester	John Smith
Scope/Period	Q2 2024

Control Description

User access to key financial systems is reviewed on a quarterly basis to ensure only authorized personnel have access consistent with their job responsibilities.

Testing Procedures

1. Obtain and review user access lists for the in-scope systems for Q2 2024.
2. Verify that access reviews were performed and documented by the control owner.
3. Confirm that all inappropriate or outdated accesses were identified and removed in a timely manner.
4. Test a sample of users to verify that their access is appropriate given their job functions.

Testing Results

Test Step	Result	Evidence Reference
Access lists reviewed	Pass	/documents/AC-01-access-list.pdf
Documented review by owner	Pass	/evidence/review-signoff.png
Inappropriate accesses removed	Pass	/removal-logs/removal-confirmation.pdf
User sample appropriateness	Pass	/sample-checks/sample-report.pdf

Conclusion

Based on the procedures performed, the control is operating effectively for the tested period.

Important Notes

- This document supports SOX/SOC audit requirements for control effectiveness.
- All evidence and observations should be retained as per documentation policy.
- Testing should be performed by independent personnel with no operational responsibility for the control.
- Repeat deficiencies or exceptions must be reported and remediated promptly.
- Regular updates and reviews of control documentation are essential for maintaining compliance.