

Control Testing Checklist

Audit Fieldwork

Audit Name: _____

Audit Period: _____

Prepared By: _____

Date: _____

Reviewed By: _____

Date Reviewed: _____

Control Testing Checklist

No.	Control Description	Control Owner	Test Procedure	Sample Size	Test Result	Auditor Comments
1	Access to financial systems is restricted and periodically reviewed.	IT Manager	Review user access lists, test removal of former employees.	5	<div><input type="checkbox"/> Pass</div> <div><input type="checkbox"/> Fail</div>	_____
2	Purchases require dual authorization above \$10,000.	Procurement Head	Inspect purchase orders, check authorization signatures.	10	<div><input type="checkbox"/> Pass</div> <div><input type="checkbox"/> Fail</div>	_____
3	Monthly bank reconciliations performed and reviewed timely.	Finance Supervisor	Examine reconciliation documents, look for reviewer initials.	3	<div><input type="checkbox"/> Pass</div> <div><input type="checkbox"/> Fail</div>	_____
4	Physical inventory counts carried out semi-annually.	Warehouse Manager	Review inventory count records, cross-verify quantities.	2	<div><input type="checkbox"/> Pass</div> <div><input type="checkbox"/> Fail</div>	_____

Important Notes

- This checklist should be tailored for each audit engagement based on identified risks and control objectives.
- Document all evidence reviewed to support conclusions drawn from control testing.
- Clearly indicate any deviations, exceptions, or failures found during testing for follow-up actions.
- Regular updates enhance the relevance and completeness of the checklist.
- Ensure appropriate sign-off and review for quality assurance and compliance.