

# Control Testing Evidence Collection Sheet

Audit Area		Date	
Control Owner		Process Owner	
Auditor(s)	<hr/>		

## Control Details

Control Reference	<hr/> <hr/>
Control Description	<hr/> <hr/>
Risk Addressed	<hr/> <hr/>
Control Frequency	<hr/> <hr/>
Testing Period	<hr/> <hr/>

## Testing and Evidence Collection

Test Step / Procedure	Sample Selected	Evidence Collected	Test Result	Auditor Comments

## Conclusion

Overall Assessment	<hr/> <hr/>
Exceptions Noted	<hr/> <hr/>
Auditor's Signature / Date	<hr/> <hr/>

## Important Notes

- This sheet serves as primary evidence of the control testing performed during audit fieldwork.
- Ensure all evidence is clearly referenced and retained as per audit documentation standards.
- Document any exceptions or deviations identified during testing, along with auditor comments.
- Proper completion of this sheet supports the audit findings and recommendations.