

Control Testing Evidence Collection Sheet

Audit Area	_____	Date	_____
Control Owner	_____	Process Owner	_____
Auditor(s)	_____		

Control Details

Control Reference	_____
Control Description	_____
Risk Addressed	_____
Control Frequency	_____
Testing Period	_____

Testing and Evidence Collection

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

Conclusion

Overall Assessment	_____
Exceptions Noted	_____
Auditor's Signature / Date	_____

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.