

Detailed Control Testing Sheet

| | | | |
|--------------------|-------|-----------------|-------|
| Audit Area: | _____ | Process Owner: | _____ |
| Control Reference: | _____ | Testing Period: | _____ |
| Audit Team Member: | _____ | Date: | _____ |

Control Description

Testing Procedure

Sample Details

| # | Sample Description | Selected Population | Evidence Obtained | Result | Exceptions/Remarks |
|---|--------------------|---------------------|-------------------|-------------|--------------------|
| 1 | _____ | _____ | _____ | Pass / Fail | _____ |
| 2 | _____ | _____ | _____ | Pass / Fail | _____ |
| 3 | _____ | _____ | _____ | Pass / Fail | _____ |

Conclusion & Auditor Comments

Reviewer

| Name | Position | Date Reviewed | Signature |
|-------|----------|---------------|-----------|
| _____ | _____ | _____ | _____ |

Important Notes:

- This sheet must be completed for each control selected for testing during fieldwork.
- All evidence supporting control operation should be clearly referenced and attached.
- Document all exceptions or deviations noted, with sufficient detail to support audit conclusions.
- The auditor's evaluation should be concise, objective, and directly linked to the testing results.
- Reviewed testing sheets should be retained as part of the audit working papers.