

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.