

Control Testing Document Template

Auditee:

Department, Function, or Individual

Process / Area:

e.g. Procurement, Payroll

Control Reference:

Control ID or Number

Control Description:

Describe the control being tested

Control Owner:

Name and/or Title

Period Covered:

MM/YYYY - MM/YYYY

Testing Steps

Procedure	Sample Size	Details / Selection Method
<div>Describe step 1</div>	<div>Number</div>	<div>e.g. Random selection, judgmental, etc.</div>
<div>Describe step 2</div>	<div>Number</div>	<div>e.g. Random selection, judgmental, etc.</div>

Findings & Results

Sample Ref.	Details / Evidence	Result	Exception?
<div>Sample 1</div>	<div>Describe evidence, attach reference</div>	<div>Pass</div>	<div>No</div>
<div>Sample 2</div>	<div>Describe evidence, attach reference</div>	<div>Pass</div>	<div>No</div>

Conclusion

Summary of Results:

Summarize the testing outcome including any exceptions found

Auditor Name:

Auditor

Date:

DD/MM/YYYY

Important Notes:

- This template should be completed for each control tested during the audit fieldwork.
- Ensure all evidence supporting your findings is referenced or attached.
- Document any exceptions or deviations found, even if remediated during fieldwork.
- Clearly define the testing approach and sample selection rationale.
- Keep the document updated with accurate and timely information throughout the audit process.