Manual Control Testing Documentation

Audit Project Name:

Enter audit project name

Process / Area:

Enter process or area name

Control Reference ID:

e.g., MC-01

Control Description:

Describe the manual control being tested

Control Owner:

Enter control owner

Date of Testing:

Auditor(s):

Auditor name(s)

Control Testing Details

Test Step	Sample Details	Evidence Examined	Result	Exception(s)
Describe the step taken	Sample size, selection method	Type of documentation reviewed	Pass/Fail	Details of any exception

Conclusion

Summarize the testing conclusion and whether the control is operating effectively

Sign-off

Prepared by	Reviewed by	Date
Name & Signature	Name & Signature	

Important Notes:

- Ensure all sample selections and testing steps are adequately documented for future reference.
- Attach all evidence reviewed or referenced during the testing process.
- Document any exceptions in detail and follow up with appropriate management responses.
- This document is part of audit working papers and should be securely stored and kept confidential.
- Controls tested must match the scope and objectives of the audit engagement.