Control Testing Sheet

Control Reference No.:   [e.g., FIN-01]

Process/Area: [e.g., Cash Disbursement]

Control Description: [e.g., All payments above $5,000 require dual authorization]

Control Owner: [Name/Title]

Tested By: [Auditor Name]

Date of Testing: [DD/MM/YYYY]

Control Test Procedures

Testing Approach: [Inquiry/Inspection/Observation/Reperformance]

Sampling Method: [Random/Targeted/All]

Sample Size: [No. of items tested]

Testing Results

Sample Reference	Date	Details	Control Performed (Yes/No)	Exception/Comment
[1]	[DD/MM/YYYY]	[Sample Detail]	[Yes/No]	[Comment]
[2]	[DD/MM/YYYY]	[Sample Detail]	[Yes/No]	[Comment]

Conclusion

Summary of Testing: [E.g., No exceptions identified / Exceptions noted]

Auditor Conclusion: [E.g., Control is effective/ineffective]

Important Notes:

- Ensure all supporting documents and evidence are attached or referenced clearly.
- Sample selection should be documented with rationale and methodology.
- Clearly distinguish between control design and operating effectiveness testing.
- Document all exceptions or deviations, including management responses if available.
- Conclusions should be based on sufficient and appropriate audit evidence.