

Standardized Control Testing Sheet

Audit Name: _____

Process/Area: _____

Control Reference No.: _____

Control Description: _____

Control Owner: _____

Testing Period: _____

Auditor(s): _____

Date of Testing: _____

Testing Steps & Evaluation

No.	Step/Procedure	Evidence Collected	Sample Size	Test Result	Auditor's Comments
1					
2					
3					

Conclusion

Overall Assessment: _____

Exceptions/Findings: _____

Remediation Recommendation: _____

Sign-off

Auditor's Signature: _____

Date: _____

Reviewer Signature: _____

Date: _____

Important Notes

- This sheet documents the auditor’s procedures, evidence, and conclusions for each control tested.
- All evidence referenced should be retained and properly indexed.
- Any exception or deviation must be clearly described along with supporting details.
- Ensure controls are tested over the defined period and sample size is adequate.
- Signatures by both the auditor and reviewer are mandatory for completion.