



IT Key Controls Database

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Control Register

Control ID	Control Title	Link	COOQ Principle	Control Description	Process ID	Process Frequency	Manual/ Automatic	Control Status	Control Owner	Is	Do	Don't	Effectively Designed	Effectively Implemented	Is	Do	Don't	Date Tested	By	Date Tested	By	Conclusion	No Remedial Action	Comments
ELC1	Code of Conduct		Integrity and ethical values	Practices established by the business, a code of conduct or similar document. Management is responsible for ensuring and maintaining the effectiveness of the code of conduct.																				
ELC2	Whistle Blower Process		Integrity and ethical values	A whistle blower mechanism enables the reporting of concerns or issues raised by staff, customers, suppliers, contractors and other stakeholders. It must be effective, accessible and confidential, and must not be used as a tool of retaliation or for any other purpose.																				
ELC3	Annual assessment of financial reporting and Directors and Officers Questionnaire		Integrity and ethical values	Management performs an annual assessment of financial reporting and directors and officers questionnaire to ensure compliance with applicable laws, regulations, and standards.																				
ELC4	Financial Controls Review		Integrity and ethical values	On a quarterly basis (internal), local internal controls are reviewed and assessed against the requirements of applicable laws, regulations, and standards. Management is responsible for ensuring the effectiveness of the financial controls review process.																				
ELC5	Fraud Risk Assessment		Integrity and ethical values	Management performs a fraud risk assessment to identify and assess the risk of fraud, and to implement and maintain controls to mitigate the risk of fraud.																				
ELC6	Performance evaluation		Integrity and ethical values	Management performs a performance evaluation to assess the effectiveness of the control system and to identify areas for improvement.																				
ELC7	Bonus Awards		Integrity and ethical values	Management performs a bonus awards process to ensure that bonus awards are paid in accordance with applicable laws, regulations, and standards.																				
ELC8	Potential Conflicts of Interest - Analysis and Reporting		Integrity and ethical values	Management performs a potential conflicts of interest analysis and reporting process to identify and assess the risk of potential conflicts of interest, and to implement and maintain controls to mitigate the risk of potential conflicts of interest.																				
ELC9	SEC Framework		Integrity and ethical values	Management performs a SEC framework process to ensure compliance with applicable laws, regulations, and standards.																				

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Detailed Control Sheet

Control Reference	ELC1	Control Owner		Control Risk Rating		Control Environment	Integrity and ethical values
Control Title	Code of Conduct						

Overview

Control Description: For entities controlled by the bank... by the Liberty Global Board of Directors... employees.

Process Description: ... Process Flow: ...

Control Review

App: ...
 Eff: ...

Finance

Results of the P: ...

Tests	March	April	May	June	July	August	September	October	November	December	Results
Test 1	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	50%
Test 2	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	100%
Test 3	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	92%
Test 4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%
Test 5	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	
Test 6	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	
Test 7	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	
Test 8	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	
Test 9	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	
Test 10	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	
Pass	2	2	2	2	2	2	2	2	2	2	2
Fail	0	1	1	1	0	0	0	0	0	0	0
N/A	1	1	1	1	1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective? Yes No

Justification: _____

Signed off by: _____

Position: _____

Date: _____

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Results
Test 1											Pass
Test 2											Pass
Test 3											Pass
Test 4											Pass
Test 5											Pass
Test 6											Pass
Test 7											Pass
Test 8											Pass
Test 9											Pass
Test 10											Pass

Sample	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result	
1																		Pass
2																		Pass
3																		Pass
4																		Pass
5																		Pass
6																		Pass
7																		Pass
8																		Pass
9																		Pass
10																		Pass
11																		Pass
12																		Pass
13																		Pass
14																		Pass
15																		Pass
Pass							0	0	0	1	0	0	0	0	0	0	0	0
Fail							0	0	0	0	0	0	0	0	0	0	0	0
N/A							0	0	0	0	0	0	0	0	0	0	0	0
Final Outcome							Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective? Effective Ineffective

Justification: _____

Signed off by: _____

Position: _____

Date: _____

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result	
1																		Pass
2																		Pass
3																		Pass
4																		Pass
5																		Pass
6																		Pass
7																		Pass
8																		Pass
9																		Pass
10																		Pass
11																		Pass
12																		Pass
13																		Pass
14																		Pass
15																		Pass

Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELC2	Control Owner		Control Risk Rating		Control Environment	Integrity and ethical values
Control Title	Whistle-blower Process						

Overview

Control Description
A whistle-blower mechanism exists to report any suspected or actual fraud, malpractice, or non-compliance with applicable laws, regulations, or internal policies. The list is used to impact per violation.

Control Environment
Integrity and ethical values

Tests
Test 1
Test 2
Test 3
Test 4
Test 5
Test 6
Test 7
Test 8
Test 9
Test 10

Test	Pass	Fail	N/A	Pass Rate
Test 1	Pass	Fail		50%
Test 2	Pass	Fail		100%
Test 3	Pass	Fail		92%
Test 4	Pass	Fail		0%
Test 5	Pass	Fail		
Test 6	Pass	Fail		
Test 7	Pass	Fail		
Test 8	Pass	Fail		
Test 9	Pass	Fail		
Test 10	Pass	Fail		
Final Outcome	Pass	Fail	Pass	Pass

Finance Team Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Interim Testing
Test 1
Test 2
Test 3
Test 4
Test 5
Test 6
Test 7
Test 8
Test 9
Test 10

Sample No.	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result
1										Pass							Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass
							Pass	0	0	0	1	0	0	0	0	0	0
							Fail	0	0	0	0	0	0	0	0	0	0
							N/A	0	0	0	0	0	0	0	0	0	0
Final Outcome							Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment
Is the control effective?
Justification
Signed off by
Position
Date

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample No.	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result
1										Pass							Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass

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Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment

Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELC3	Control Owner		Control Risk Rating		Risk Assessment	Multiple
Control Title	Annual assessment of financial...						

Overview

Control Description	Management perform an annual... the SOX 404 evaluation for L...	Process De...	Process Flow
---------------------	---	---------------	--------------

Background

Control D...			
Applic...			

Design and Implementation

Finance

Tests	March	April	May	June	July	August	September	October	November	December	Rebouts
Test 1	Pass										
Test 2											50%
Test 3											
Test 4	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	100%
Test 5	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	92%
Test 6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%
Test 7											
Test 8											
Test 9											
Test 10											
Pass	2	2	2	2	2	2	2	2	2	2	2
Fail	0	1	1	0	0	0	0	0	0	0	0
N/A	1	1	1	1	1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective?	
Justification	
Signed off by	
Position	
Date	

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10
Test 1										
Test 2										
Test 3										
Test 4										
Test 5										
Test 6										
Test 7										
Test 8										
Test 9										
Test 10										

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass
Pass	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective?	Effective
Justification	
Signed off by	
Position	
Date	

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass

Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELC4	Control Owner		Control Risk Rating		Information and Communication	Communicate control information internally
Control Title	Directors and Officers Questions						

Overview

Control Description	The directors and officers questions are not limited to background, experience, or qualifications. The process flow here.	Process Description		Process Flow	
---------------------	---	---------------------	--	--------------	--

Background

Control Description		Process Description		Process Flow	
---------------------	--	---------------------	--	--------------	--

Design and Implementation

Control Description		Process Description		Process Flow	
---------------------	--	---------------------	--	--------------	--

Finance

Results of the Process		March		April		May		June		July		August		September		October		November		December		Repeats
------------------------	--	-------	--	-------	--	-----	--	------	--	------	--	--------	--	-----------	--	---------	--	----------	--	----------	--	---------

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Pass Rate
Test 1	Pass										
Test 2		Fail									50%
Test 3			Pass								
Test 4				Pass							100%
Test 5					Pass						92%
Test 6						N/A					0%
Test 7											
Test 8											
Test 9											
Test 10											
Pass	2		2		2		2		2		2
Fail	0	1			0	0	0	0	0	0	0
N/A	1		1		1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective?	
Justification	
Signed off by	
Position	
Date	

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10
Test 1										
Test 2										
Test 3										
Test 4										
Test 5										
Test 6										
Test 7										
Test 8										
Test 9										
Test 10										

Sample No.	Item Details				Testing										Result		
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10			
1																	Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass
Pass	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective?	Effective
Justification	
Signed off by	
Position	
Date	

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample No.	Item Details				Testing										Result		
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10			
1																	Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass

Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
to the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELCS	Control Owner		Control Risk Rating		Risk Assessment	Multiple
Control Title	Financial Controls Review						

Overview

Control Description: On a quarterly basis (minimum) with local entity CFO, and at a minimum, overviews of deficiency status and re...

Process Description: ... Process Flow: ...

Control Description	Process Description	Process Flow
---------------------	---------------------	--------------

Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Control Description	Process Description	Process Flow
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Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELC6	Control Owner		Control Risk Rating		Risk Assessment	Multiple
Control Title	Fraud Risk Assessment						

Overview

Control Description	Annually, as part of the Compliance process, all business units complete a fraud risk assessment and testing plan.	Process Description	See process flow here.
---------------------	--	---------------------	------------------------

Control ID	ELC6	Process ID	
------------	------	------------	--

Applicable	Yes	Entered	
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Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Finance Testing

Tests	March	April	May	June	July	August	September	October	November	December	Rebuts
Test 1	Pass	Tester name	Tester name	Tester name	Tester name	Tester name	Tester name	Tester name	Tester name	Tester name	Pass Rate
Test 2	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	50%
Test 3	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	100%
Test 4	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	92%
Test 5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%
Test 6											
Test 7											
Test 8											
Test 9											
Test 10											
Pass	2	2	2	2	2	2	2	2	2	2	2
Fail	0	1	1	0	0	0	0	0	0	0	0
N/A	1	1	1	1	1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective?	
Justification	
Signed off by	
Position	
Date	

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10
Test 1										
Test 2										
Test 3										
Test 4										
Test 5										
Test 6										
Test 7										
Test 8										
Test 9										
Test 10										

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass
Pass	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective?	Effective
Justification	
Signed off by	
Position	
Date	

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass

Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELC7	Control Owner		Control Risk Rating		Control Environment	Commitment to a competent workforce
Control Title	Performance evaluation						

Overview

Control Description	Senior management and key account evaluation process based on...	Process Description	Process flow here.
---------------------	--	---------------------	--------------------

Background

Control Description	Senior management and key account evaluation process based on...	Process Description	Process flow here.
Control Environment	Commitment to a competent workforce		
Applicable			
Entered			

Finance

Tests	March	April	May	June	July	August	September	October	November	December	Rebuts
Test 1	Pass	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	50%
Test 2											
Test 3	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	100%
Test 4	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	92%
Test 5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%
Test 6											
Test 7											
Test 8											
Test 9											
Test 10											
Pass	2	2	2	2	2	2	2	2	2	2	2
Fail	0	1	0	0	0	0	0	0	0	0	0
N/A	1	1	1	1	1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective?	
Justification	
Signed off by	
Position	
Date	

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result
Test 1				Pass							Pass
Test 2											Pass
Test 3											Pass
Test 4											Pass
Test 5											Pass
Test 6											Pass
Test 7											Pass
Test 8											Pass
Test 9											Pass
Test 10											Pass

Sample	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result
1										Pass							Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass
Pass							0	0	0	1	0	0	0	0	0	0	0
Fail							0	0	0	0	0	0	0	0	0	0	0
N/A							0	0	0	0	0	0	0	0	0	0	0
Final Outcome							Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective?	Effective
Justification	
Signed off by	
Position	
Date	

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample	Item Details	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Testing	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10	Result
1										Pass							Pass
2																	Pass
3																	Pass
4																	Pass
5																	Pass
6																	Pass
7																	Pass
8																	Pass
9																	Pass
10																	Pass
11																	Pass
12																	Pass
13																	Pass
14																	Pass
15																	Pass

Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment
Is the control effective?
Justification
Signed off by
Position
Date

Effective



Detailed Control Sheet

Control Reference	ELCB	Control Owner		Control Risk Rating		Control Environment	Commitment to a competent workforce
Control Title	Bonus Awards						

Overview

Control Description	Bonus awards for senior management are made through a transparent bonus process which is subject to HR Best Practice governance (HR Best Practice)	Process Description		Process Flow	
---------------------	--	---------------------	--	--------------	--

Control Design					
Control Review					
Application					
Entry					

Finance

Results of the Finance Team Year End Assessment

Tests	March	April	May	June	July	August	September	October	November	December	Repeats
Test 1	Pass	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	50%
Test 2											
Test 3	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	100%
Test 4	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	92%
Test 5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%
Test 6											
Test 7											
Test 8											
Test 9											
Test 10											
Pass	2	2	2	2	2	2	2	2	2	2	2
Fail	0	1	0	0	0	0	0	0	0	0	0
N/A	1	1	1	1	1	1	1	1	1	1	1
Final Outcome	Pass	Fail	Fail	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Finance Team Year End Assessment

Is the control effective?

Justification

Signed off by

Position

Date

Interim Testing

Frequency	0
Risk Rating	Medium
Sample Size	n/N/A
No. tested at Interim	15

Tests	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10
Test 1										
Test 2										
Test 3										
Test 4										
Test 5										
Test 6										
Test 7										
Test 8										
Test 9										
Test 10										

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass
Pass	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Interim Assessment

Is the control effective?

Justification

Signed off by

Position

Date

Year End / Roll-forward Testing

No. tested at Interim	15
Sample Size	n/N/A
Items left to test	n/N/A

Sample No.	Item Details				Testing										Result	
	Identifier 1	Identifier 2	Identifier 3	Identifier 4	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6	Test 7	Test 8	Test 9	Test 10		
1																Pass
2																Pass
3																Pass
4																Pass
5																Pass
6																Pass
7																Pass
8																Pass
9																Pass
10																Pass
11																Pass
12																Pass
13																Pass
14																Pass
15																Pass

Background

Design and Implementation

Finance Testing

Interim Testing

Year End / Roll-forward Testing

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Pass	0	0	0	1	0	0	0	0	0	0	0
Fail	0	0	0	0	0	0	0	0	0	0	0
N/A	0	0	0	0	0	0	0	0	0	0	0
Final Outcome	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass

Internal Audit Year End Assessment

Is the control effective?
Justification
Signed off by
Position
Date

Effective