

Audit evidence record workbook

Connect one review question to evidence and a limited conclusion. Use fictional or authorised information. This practice workbook does not replace a professional audit methodology.

Define the question and evidence

Review question process and period

Criterion source and applicable version

Authorised evidence source and reference

Selection method and records examined

What was observed

Comparison against the criterion

Explain and review the conclusion

Interpretation and supporting reasoning

Missing information and uncertainty

Alternative explanation to investigate

Conclusion within the review scope

Reviewer and follow-up question

Action owner due date and evidence location

Original RDE practice aid. Personal and internal organisational adaptation permitted with Jefferson Otonbara Imgbi author credit retained. Keep restricted information in authorised systems. This document does not certify compliance.