

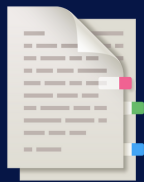


15

Things for a

Flawless Audit Workpaper

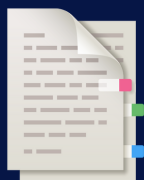
What is an Audit Workpaper ?



Document that outlines an individual audit test



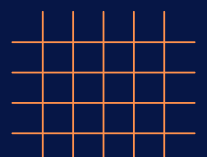
Document used to track the controls tests and audit evidence



Document that gathers all the information related to an audit



<https://www.linkedin.com/in/chinmaykulkarni22/>





15 things to include in your audit workpaper

Part 1



Name of the audit

Example: XYZ Platform Audit



Name of the audit test

Example: User Access Control Testing



Name of the tester

Example: Chinmay Kulkarni

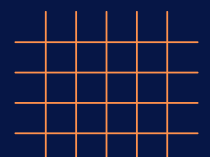


Objective of the audit test

Example: To review user appropriateness to XYZ's production repositories.



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15 things to include in your audit workpaper Part 2



Risk Statement

Example: Inappropriate user access could result in unauthorized access to production repositories.



Control Statement

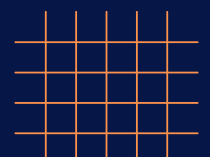
Example: Periodic review and principle of least privilege to limit user access.



Test Steps

Example:

- Review the users having access to production.
- Review if users belong to appropriate Business Units and if access is approved.
- Review segregation of duties principle.





15 things to include in your audit workpaper Part 3



Frequency of Control

Example: Access control reviews should be performed quarterly.



Testing Period

Example: Audit reviewed change tickets from 06/01/2022 - 11/01/2022.

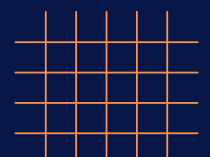


Sampling Type

Example: Audit reviewed production change tickets for 6 applications using XYZ platform.



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15 things to include in your audit workpaper

Part 4



Types of audit tests performed

Example: User access review, access approver review, segregation of duties review, etc.



Test Results

Example: Audit noted 23 users have inappropriate users having access to production repositories.

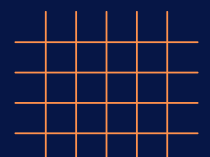


Audit Findings

Document all the exceptions/observations/non-conformities related to all the tests.



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15 things to include in your audit workpaper

Part 5



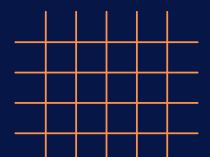
Evidence - MOST IMPORTANT

Example: Document every evidence including extracted data, word docs, spreadsheet, screenshots, URLs to support audit findings.



Test Conclusion

Example: Audit reviewed 78 users across 6 applications having access to production repositories. Audit noted that 16 users have inappropriate access and 4 users violate the principle of separation of duties.





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- **ISO 27701 PIMS**
- **Data Privacy**
- **IT Auditing**
- **Risk Management**



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