

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

WALKTHROUGH

Process Walkthrough Notes Template

A structured template for capturing how a process actually works, including hand-offs, overrides and evidence.



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How to use this template

This template is designed as a practical starting point for process walkthrough notes. Complete only the fields that add value to your methodology, keep evidence references traceable, and adapt terminology to your organization. The goal is consistency without turning documentation into bureaucracy.

PROCESS	INTERVIEWEE
ROLE	DATE
AUDITOR	TRANSACTION TRACED

GOOD TEMPLATE DISCIPLINE

- Write for the next reviewer, not only for yourself.
- Separate facts, management explanation and auditor judgment.
- Reference evidence rather than pasting everything into the form.
- Record changes to scope, ownership or conclusion as they occur.

Process flow

TRIGGER / INPUT

KEY STEPS AND HAND-OFFS

SYSTEMS / SPREADSHEETS USED

Controls & exceptions

KEY CONTROLS OBSERVED

WHO CAN OVERRIDE

EXCEPTION / URGENT PROCESS

Evidence & follow-up

EVIDENCE CAPTURED

OPEN QUESTIONS

FOLLOW-UP OWNER / DUE DATE

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Purchase request raised in SAP, manager approves, buyer selects vendor; emergency PO can be created after verbal approval - evidence retained inconsistently.

Process flow - example

TRIGGER / INPUT

Example entry: Purchase request raised in SAP, manager approves, buyer selects vendor; emergency PO can be created after verbal approval - evidence retained inconsistently.

KEY STEPS AND HAND-OFFS

Document the specific evidence, rationale and owner relevant to this field.

SYSTEMS / SPREADSHEETS USED

Document the specific evidence, rationale and owner relevant to this field.

EXAMPLE NOTE

Examples are intentionally simplified. In a real audit file, keep the wording specific enough that another auditor can understand what happened, why it matters and which evidence supports the conclusion.

Final quality check

- ☐ All mandatory fields are complete or clearly marked not applicable.
- ☐ Evidence references are traceable to the audit file.
- ☐ Important judgments and scope changes are documented.
- ☐ Open items have an owner and target date.
- ☐ The conclusion is consistent with the evidence recorded.
- ☐ Reviewer comments have been resolved or carried forward.

SIGN-OFF / FINAL NOTES

PREPARED BY / DATE

REVIEWED BY / DATE

FINAL CONCLUSION / DECISION

OUTSTANDING FOLLOW-UP