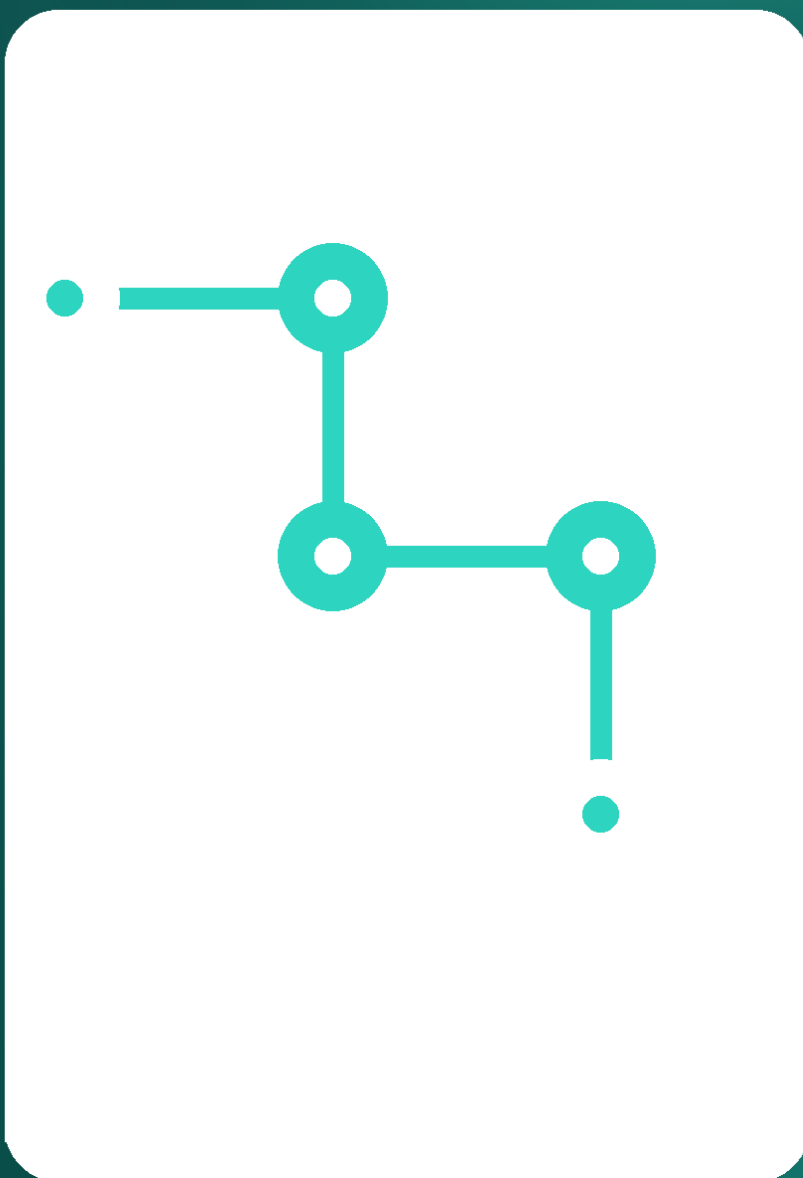


Walkthrough Process Mapping Tool

Capture how a process really works - not how the procedure says it works.



PRACTICAL • WORKABLE • READY TO USE

1. Purpose & When to Use It

Use this tool during walkthrough interviews to document the real sequence of a process, the people involved, system handoffs, approvals, evidence and exceptions.

It is especially useful when procedures are outdated, responsibilities are unclear or the process spans multiple departments.

How to use this tool

1. Define the audit question or decision you need to support.
2. Complete the inputs using evidence available at the time - do not wait for perfect information.
3. Apply the scoring or decision logic on the next page.
4. Record the rationale behind important judgments.
5. Update the tool when new evidence changes the risk or conclusion.

Core Inputs

1. Trigger / start point	
2. Process steps in actual order	
3. Role performing each step	
4. System or file used	
5. Approval / review point	
6. Evidence generated	
7. Exception path	
8. Manual workaround	
9. Key report / interface	
10. Process end point	

2. Decision / Scoring Matrix

Use the matrix as a disciplined prompt for judgment. Adapt thresholds to your organization where necessary.

Walkthrough signal	Green	Amber	Red
Ownership	Clear owner	Shared / informal	No clear owner
Evidence	Systematic and retained	Partial / inconsistent	Missing
Approval	Before action	Sometimes after action	Absent / bypassed
Manual work	Limited	Several manual handoffs	Critical spreadsheet / email dependence
Exception handling	Defined	Case-by-case	Uncontrolled

Judgment Notes

3. Working Sheet

Complete this page during planning, fieldwork or issue validation. Keep entries brief and evidence-based.

Trigger / start point	
Process steps in actual order	
Role performing each step	
System or file used	
Approval / review point	
Evidence generated	
Exception path	
Manual workaround	

4. Worked Example

The example below shows the level of detail the tool is designed for. Replace it with your own engagement information.

Step 1	Employee creates request in travel system
Step 2	Manager approves trip before booking
Step 3	Agency books flight/hotel
Observed exception	Urgent trips sometimes booked by email before approval
Audit implication	Test post-approval bookings and quantify exception frequency.

Auditor Reflection

What conclusion would you draw from this example? What evidence would you request next?

5. Quick Reference

Five reminders to keep the tool practical and audit-ready.

- 1 Ask “show me” more often than “tell me.”
- 2 Follow one real transaction end-to-end.
- 3 Record both normal and exception paths.
- 4 Note every handoff between systems or teams.
- 5 Convert walkthrough observations into testable risks.

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