

Audit Evidence Sufficiency Tool

Assess whether your evidence is enough to support the conclusion.



PRACTICAL • WORKABLE • READY TO USE

1. Purpose & When to Use It

Use this tool before finalizing a finding or conclusion. It forces a check of quantity, quality, relevance and reliability of the evidence collected.

It is designed to reduce weak findings based on isolated examples, screenshots without context, or unsupported verbal statements.

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. Audit assertion / conclusion	
2. Evidence source	
3. Population covered	
4. Sample size / coverage	
5. Reliability of source	
6. Relevance to the assertion	
7. Corroborating evidence	
8. Contradictory evidence	
9. Known limitations	
10. Additional work needed	

2. Decision / Scoring Matrix

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

Evidence dimension	1	2	3
Relevance	Indirect	Partly relevant	Directly supports assertion
Reliability	Unverified / verbal	Internal record	Independent/system-controlled evidence
Coverage	Single example	Limited sample	Representative / broad coverage
Corroboration	None	One supporting source	Multiple consistent sources
Contradiction	Material unresolved	Some uncertainty	No material contradiction

Judgment Notes

3. Working Sheet

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

Audit assertion / conclusion	
Evidence source	
Population covered	
Sample size / coverage	
Reliability of source	
Relevance to the assertion	
Corroborating evidence	
Contradictory evidence	

4. Worked Example

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

Conclusion	Approval controls are frequently bypassed
Evidence	System log of 1,240 requests, 87 approved after transaction date; interviews; three sampled cases
Limitation	System does not capture emergency waiver reason consistently
Decision	Evidence sufficient for finding; quantify 87 exceptions and separately note waiver-data weakness.

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 Prefer system-generated evidence over screenshots where possible.

2 One exception can prove occurrence, not prevalence.

3 Separate fact, inference and opinion.

4 Resolve contradictory evidence before reporting.

5 Document limitations openly; they strengthen credibility.

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