

Audit Evidence Quality Checklist

A practical checklist for assessing whether audit evidence is relevant, reliable and sufficient.



- ☒ _____
- ☒ _____
- ☒ _____
- ☒ _____

How to use this checklist

This checklist is designed as a practical fieldwork aid for audit evidence quality. Use it to prepare interviews, structure testing and document areas requiring deeper evidence. A checked box should mean the point was considered and supported - not simply that a question was asked.

SIMPLE STATUS KEY

- ☐ **Done** Evidence supports the point
- ☐ **Review** More evidence or clarification needed
- ☐ **N/A** Not applicable - document why

Relevance

- ☐ **01** Evidence directly addresses the audit objective.
- ☐ **02** Period covered matches the audit scope.
- ☐ **03** Evidence relates to the correct entity, system and population.
- ☐ **04** Evidence supports the specific assertion being tested.
- ☐ **05** Irrelevant background documents are not treated as proof.

AUDITOR NOTES / EVIDENCE

Reliability

- ☐ 06 System-generated evidence has a credible source.
- ☐ 07 Screenshots include enough context to identify what they show.
- ☐ 08 Manual reports are reconciled to a reliable source when needed.
- ☐ 09 Evidence from interested parties is corroborated for high-risk conclusions.
- ☐ 10 Original records are preferred over summaries where practical.

Risk prompts

- What could fail even if the documented procedure looks adequate?
- Where can one person initiate, change and approve the same outcome?
- Which exceptions are common enough to have become normal practice?
- What data pattern would indicate control bypass or management override?

TESTING NOTES / EXCEPTIONS

Sufficiency

- ☐ 11 Quantity of evidence is proportionate to risk.
- ☐ 12 Coverage includes different periods, users or locations when relevant.
- ☐ 13 Exceptions have been investigated rather than ignored.
- ☐ 14 Conflicting evidence has been resolved or disclosed.
- ☐ 15 Final conclusion does not exceed what the evidence can support.

Evidence to retain

- ☐ 01 Relevant system reports or extracts with source and period visible.
- ☐ 02 Approval/workflow evidence for selected high-risk items.
- ☐ 03 Screenshots or logs supporting key control steps and exceptions.
- ☐ 04 Reconciliations or reperformance showing how the conclusion was reached.
- ☐ 05 Management explanation only where corroborated or clearly identified as explanation.

Use data to challenge the checklist

Where transaction data is available, do not rely only on samples. Run targeted tests that identify unusual behavior, control bypass and concentrations. Adapt the tests below to the process and available fields.

- ☐ **01** Trend exceptions by user, approver, location, vendor/customer or month.
- ☐ **02** Identify transactions just below approval or policy thresholds.
- ☐ **03** Search for duplicates, repeated round values and unusual timing.
- ☐ **04** Compare master-data changes with subsequent transactions or payments.
- ☐ **05** Review override, manual-entry and emergency/urgent indicators.
- ☐ **06** Investigate outliers that combine multiple risk indicators.

RED-FLAG RULE

A red flag is not proof of wrongdoing. Treat it as a reason to obtain more evidence. Combine pattern, business context, approval history and supporting records before reaching a conclusion.

Completion and conclusion

Before you close the checklist

- ☐ **01** All material exceptions have an evidence reference.
- ☐ **02** Open questions have an owner and due date.
- ☐ **03** Control design issues are separated from isolated execution errors.
- ☐ **04** Recurring exceptions have been considered for root cause and systemic impact.
- ☐ **05** The conclusion is proportionate to evidence and business risk.
- ☐ **06** Any issue requiring escalation has been communicated promptly.

FINAL CONCLUSION

Overall assessment / key message:

Owner / follow-up date:
