

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

FOLLOW-UP

Audit Follow-Up Review Template

A structured template for validating whether agreed management actions were implemented and reduced risk.



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How to use this template

This template is designed as a practical starting point for audit follow-up review. 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.

FINDING ID	ORIGINAL RATING
ACTION OWNER	ORIGINAL DUE DATE
REVIEW DATE	AUDITOR

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.

Implementation

ACTION COMMITTED

EVIDENCE RECEIVED

IMPLEMENTATION COMPLETENESS

Effectiveness

CONTROL NOW OPERATING

TEST PERFORMED

EXCEPTIONS / RESIDUAL RISK

Closure decision

CLOSE / PARTIALLY CLOSE / KEEP OPEN

RATIONALE

NEW DUE DATE / ESCALATION

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Evidence confirms workflow deployed, but 2 of 10 changes still lacked callback evidence. Decision: partially implemented; keep open for 30-day retest.

Implementation - example

ACTION COMMITTED

Example entry: Evidence confirms workflow deployed, but 2 of 10 changes still lacked callback evidence. Decision: partially implemented; keep open for 30-day retest.

EVIDENCE RECEIVED

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

IMPLEMENTATION COMPLETENESS

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