

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

ISSUE MANAGEMENT

Audit Issue Tracker Template

A practical template for tracking findings, ownership, due dates, evidence and escalation status.



How to use this template

This template is designed as a practical starting point for audit issue tracker. 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.

PORTFOLIO / AUDIT	REPORTING PERIOD
OWNER	UPDATED ON
PREPARED BY	GOVERNANCE FORUM

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.

Issue register

FINDING ID / TITLE

RISK RATING

OWNER / DUE DATE

Progress tracking

CURRENT STATUS

LATEST MANAGEMENT UPDATE

EVIDENCE RECEIVED

Escalation

DAYS OVERDUE

RESIDUAL RISK

ESCALATION / DECISION REQUIRED

Working table

ID / issue	Rating	Owner	Due	Status / evidence

EXAMPLE SCENARIO

IA-26-014 Vendor bank verification - High - Owner: Procurement Ops - Due: 30 Nov - Status: workflow development in progress.

Issue register - example

FINDING ID / TITLE

Example entry: IA-26-014 Vendor bank verification - High - Owner: Procurement Ops - Due: 30 Nov - Status: workflow development in progress.

RISK RATING

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

OWNER / DUE DATE

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.

Completion & sign-off

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

Resource note: This is a practical learning aid, not formal professional guidance. Adapt it to applicable standards, regulation and your audit methodology.