

FREE AUDIT TOOL

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FIELDWORK

Control Test Method Selector

Choose the strongest practical test method for each control and audit assertion

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1. Purpose & When to Use It

This tool helps auditors select a testing method that matches the nature of the control and the assertion being tested. It prevents over-reliance on inquiry when inspection, observation, reperformance or data analytics would provide stronger evidence.

Use this tool when

- Building the audit work program
- Testing automated and manual controls
- When evidence quality is uncertain
- When several test methods are possible

Core Inputs

1. Control objective	
2. Control type: manual / automated / IT-dependent	
3. Frequency	
4. Evidence generated	
5. Population size	
6. Risk level	
7. Ability to reperform	
8. Data availability	

2. Decision / Scoring Matrix

Use this matrix as a disciplined prompt for professional judgment. Adapt thresholds to the organization, engagement risk and available evidence.

Method	Best for	Strength	Key limitation	Score
Inquiry	Understanding process and responsibility	Low	Not sufficient alone for most conclusions	1
Inspection	Approvals, records, logs, configurations	Medium	Evidence may show form, not actual behavior	2
Observation	Physical or real-time execution	Medium	Point-in-time and observer effect	2
Reperformance	Control precision and operation	High	Can be time intensive	3
Data analytics	Full-population pattern and exception testing	High	Depends on data completeness and logic	3

Judgment Notes

RECORD THE RATIONALE BEHIND YOUR DECISION

3. Working Sheet

Complete this page during planning or fieldwork. Keep entries brief, evidence-based and specific enough for another auditor to understand your reasoning.

Control / assertion	
Primary risk	
Control frequency	
Available evidence	
Population size	
Preferred test method	
Secondary corroborating method	
Why this method is appropriate	

4. Worked Example

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

Control	Manager approves employee travel expense claims.
Risk	Ineligible or excessive expenses are reimbursed.
Assertion	Approval occurs and meaningfully challenges the claim.
Selected method	Inspection + targeted reperformance.
Rationale	Inspection confirms approval; reperformance on selected claims tests whether policy limits and supporting evidence were actually considered.

Auditor Reflection

What conclusion would you draw from this example? What evidence, challenge or additional test would you need before relying on it?

REFLECTION / NEXT STEP

5. Quick Reference

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

1

Inquiry explains; it rarely proves.

2

Match evidence strength to risk severity.

3

Use reperformance when control precision matters.

4

Use analytics where the full population is available.

5

Corroborate unusual results with a second method.

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