

COMPLIANCE WORKING RECORD

# Audit finding drafter

Fictional sample. Requires tailoring and responsible review.

Document control

| Field              | Value                                  |
|--------------------|----------------------------------------|
| Document type      | Audit finding drafter                  |
| Document reference | FICTIONAL-RISK-AUDIT-1                 |
| Jurisdiction       | United States                          |
| Version            | 1                                      |
| Status             | Named risk or audit workpaper prepared |
| Prepared by        | Fictional responsible reviewer         |
| Prepared on        | October 9, 2026                        |
| Rule pack          | 2026-10-09.risk-audit-workpaper.1      |
| Generated          | October 9, 2026                        |

## Purpose and boundary

Assemble an audit finding from exact criteria, observed conditions, supported causes and effects.

Assemble condition, criterion and source locator, observed evidence, cause basis, actual or potential effect, recommendation, management response and action ownership. Require evidence for asserted cause and actual effect. Preserve disputed facts, unassessed cause and potential effects explicitly. Never invent an audit fact or issue an assurance opinion.

Customer-approved scope, risk judgments, licensed criteria, source observations and management decisions remain explicit. This preparation does not determine legal applicability, certification, misconduct, source authenticity, population completeness or assurance. No risk reduction is inferred from a listed control. Original files remain unchanged and browser-local unless explicitly saved through paid private cloud saving.

Approved scope and risk or audit method

Fictional actual boundary and source observations. Requires tailoring and responsible review.

Scope approval. FICTIONAL-SCOPE-1

Approved method. Fictional approved method 1. Source. f1. Locator. Exact fictional approved method and criteria JSON. Approver. Fictional responsible approver. Approval date. 2026-01-01

Population statement. Declared complete population. Customer-declared count. 1

Evidence-bound audit finding draft scope

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

| ID | Facts                                                                                                                                                                                                                                               |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Subject ID. SUB1 Audit Name. Fictional supplier payment control review Engagement Scope. Fictional supplier bank-detail changes and approval records Period From. 2026-01-01 Period Through. 2026-10-08 Scope Approval reference. FICTIONAL-SCOPE-1 |

Findings

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

| ID | Facts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Finding ID. F1 Subject ID. SUB1 Title. Fictional observed control exception Criterion Text. Fictional approved procedure requires observed control performance. Criterion Source ID. f1 Criterion Locator. criterion Condition. Fictional reviewed observation shows an omitted control occurrence. Condition Evidence IDs. ["E1"] Cause State. Supported Cause. Fictional reviewed cause supported by the selected observation. Cause Evidence IDs. ["E1"] Effect State. Potential Effect. Fictional potential exposure. No actual loss was established. Effect Evidence IDs. [] Recommendation. Fictional owner should repair the observed control occurrence and retain evidence. Management Response. Fictional management accepted an owned corrective action. Response On. 2026-10-09 Owner. Fictional finding owner Disputed Facts. Action IDs. ["ACT1"] |

Evidence

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

| ID | Facts |
|----|-------|
|----|-------|

| ID | Facts                                                                                                                                                                                                                                                                                                     |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Evidence ID. E1 Subject ID. SUB1 Record ID. F1 File ID. f2 Source Sha256. 43403cdc63338182d3c59cf456dd45741b81703d320f58e9244e052635b4d302 Locator. CSV observation FICTIONAL-OBS1 Conclusion. Supports Reviewer. Fictional responsible evidence reviewer Observed On. 2026-10-08 Reviewed On. 2026-10-09 |

Actions

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

| ID | Facts                                                                                                                                                                                                                                                                                                                    |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Action ID. ACT1 Record ID. F1 Decision. Mitigate Description. Fictional owned follow-up to address the declared scenario or finding. Owner. Fictional response owner State. Planned Due On. 2026-12-31 Closed On. Evidence IDs. [] Depends On. [] Approval reference. Fictional response approval Acceptance Expires On. |

Evidence-bound audit finding draft

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

| ID | Result                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| F1 | <p>Finding. F1 Title. Fictional observed control exception Criterion. Fictional approved procedure requires observed control performance. Condition. Fictional reviewed observation shows an omitted control occurrence. Cause status. Supported Cause. Fictional reviewed cause supported by the selected observation. Effect status. Potential Effect. Fictional potential exposure. No actual loss was established. Recommendation. Fictional owner should repair the observed control occurrence and retain evidence. Management response. Fictional management accepted an owned corrective action. Disputed facts. Draft text. Fictional observed control exception</p> <p>Criterion. Fictional approved procedure requires observed control performance. Source. f1 Locator. criterion</p> <p>Observed condition. Fictional reviewed observation shows an omitted control occurrence.</p> <p>Cause (Supported). Fictional reviewed cause supported by the selected observation.</p> <p>Effect (Potential). Fictional potential exposure. No actual loss was [formal preview abridged]</p> |

Declared scope coverage

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

| ID   | Result                                                                                                                                                                                                                                                                                                                                    |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SUB1 | Subject. SUB1 Declared records. 1 Result. Declared records mapped Exact scope. {"subjectId":"SUB1","auditName":"Fictional supplier payment control review","engagementScope":"Fictional supplier bank-detail changes and approval records","periodFrom":"2026-01-01","periodThrough":"2026-10-08","scopeApprovalRef":"FICTIONAL-SCOPE-1"} |

Owned response and follow-up plan

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

| ID   | Result                                                                                                                                                                                                                              |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ACT1 | Action. ACT1 Record. F1 Decision. Mitigate Description. Fictional owned follow-up to address the declared scenario or finding. Owner. Fictional response owner State. Planned Due date. 2026-12-31 Result. Declared response linked |

Exact reviewed evidence index

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

| ID   | Result                                                                                                                                                                                                                                                          |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SUB1 | Evidence. E1 Record. F1 Subject. SUB1 Filename. fictional-reviewed-observations.csv SHA-256. 43403cdc63338182d3c59cf456dd45741b81703d320f58e9244e052635b4d302 Locator. CSV observation FICTIONAL-OBS1 Conclusion. Supports Result. Exact reviewed source linked |

Finding draft. F1

The following is a bounded preparation draft. Complete exact finding text remains in Excel and JSON.

Fictional observed control exception

Criterion. Fictional approved procedure requires observed control performance. Source. f1 Locator. criterion

Observed condition. Fictional reviewed observation shows an omitted control occurrence.

Cause (Supported). Fictional reviewed cause supported by the selected observation.

Effect (Potential). Fictional potential exposure. No actual loss was established.

Recommendation. Fictional owner should repair the observed control occurrence and retain evidence.

Management response. Fictional management accepted an owned corrective action.

Responsible owner. Fictional finding owner

Disputed facts. None reported.

Action references. ["ACT1"]

Review findings

1 distinct declared subjects and 1 named records. 0 unresolved findings.

The first 100 findings and 1000 characters per displayed field appear here. Complete findings remain in the data exports.

| Kind                | ID | Result                                 | Finding                                                                                             |
|---------------------|----|----------------------------------------|-----------------------------------------------------------------------------------------------------|
| Audit effect        | F1 | Limited                                | Effect is explicitly potential, not an observed loss.                                               |
| Named audit finding | F1 | Draft assembled from supplied evidence | Condition, criterion, cause basis, effect, recommendation and response remain exact supplied facts. |

Selected exact attachments

| ID | Filename                                | Bytes | SHA-256                                                                  |
|----|-----------------------------------------|-------|--------------------------------------------------------------------------|
| f1 | fictional-approved-risk-metho<br>d.json | 663   | 4635b0a354ab89c08ffb405c9c5<br>452fbc313b457f9576791c3c4cc<br>97b031e5fe |
| f2 | fictional-reviewed-observation<br>s.csv | 123   | 43403cdc63338182d3c59cf456<br>dd45741b81703d320f58e9244e<br>052635b4d302 |

Unresolved items and limitations

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Limitations

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Official sources

| Source                                                                            | Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Date            | Link                                                                                                |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------|
| US Government Accountability Office: Government Auditing Standards, 2024 Revision | Assemble condition, criterion and source locator, observed evidence, cause basis, actual or potential effect, recommendation, management response and action ownership. Require evidence for asserted cause and actual effect. Preserve disputed facts, unassessed cause and potential effects explicitly. Never invent an audit fact or issue an assurance opinion. This source does not establish this customer assessment, legal applicability, sufficient evidence or an assurance conclusion. | October 9, 2026 | <a href="https://www.gao.gov/products/gao-24-106786">https://www.gao.gov/products/gao-24-106786</a> |