

An evidence-led internal audit

A practical guide to the criterion, evidence and closure decision

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One decision that another person can retrace

Define the criterion, choose a defensible sample and record what the evidence supports. Carry the same evidence IDs through the finding, action and effectiveness review.

What you will make

A scoped audit record, an evidence register and a linked action record. The companion Excel files provide a completed fictional example and a separate blank working copy. No account or purchase is needed.

The evidence chain

Criterion > sample > evidence > finding > action > effectiveness check. Each link should be retrievable. A missing record or unresolved question needs a visible limitation, rather than an unsupported conclusion.

Fictional case: Alder Workshop

An invented local procedure, WI-04 revision 3, requires approval of revised production instructions before issue. A change register lists 18 releases in a defined four-week period. Six targeted release packs are selected; two lack demonstrated approval before issue.

All organisations, procedures, people, record IDs, dates, quantities and results in the worked example are fictional. The local procedure is invented. This educational pack does not reproduce ISO standard text, provide a certification opinion or guarantee compliance. Select the applicable licensed standard and approved local criteria for your organisation.

Publisher: ISO Checklist. This edition has not been signed off by an independent technical reviewer.

1. Plan a bounded audit

Write the decision and boundary

Record the process, audit objective, location, period, responsible people and exclusions. Example: examine the approval-before-issue step for production-instruction releases at Alder Workshop during 3-28 August 2026. This is one process audit, not a conclusion on the whole organisation.

Confirm the criterion

Use the current approved procedure, contract or applicable licensed standard. Record its title, version and applicability to the sampled period. Resolve conflicting criteria before testing. WI-04 is an invented local rule, not a quoted ISO requirement.

Describe the population and sample

Preserve the population frame before choosing records. Explain why the selected records address the audit objective and risk. Here, six of 18 releases are targeted, including recent and exception cases. This is not a random statistical sample and it cannot establish a population-wide failure rate.

Arrange access and competence

Agree suitable auditor competence and objectivity, a process contact and access arrangements. Use an approved repository. Record a retrieval reference, source owner, access restrictions and retention rule; avoid copying sensitive source records into an unrestricted workbook.

Prepare questions that follow the work

Ask for a demonstration of a completed case. Compare record IDs, timestamps, approved versions and the explanation from the process owner. An interview can explain a record; it does not by itself prove that a control operated.

Before testing

Check the audit boundary, applicable criterion, sample rationale and evidence-access permissions. Record unavailable sources and decide how they affect the conclusion.

2. Build the evidence register

Give each item a stable ID. The completed workbook contains these four fictional evidence items and additional fields for retrieval, owner, review and confidentiality.

ID	What was checked	What it supports and what it does not
E-01	Change register rev 7: 18 releases in the audit period.	Defines the population frame. It does not establish whether the approvals happened.
E-02	Packs R-101, R-104, R-108, R-111, R-115 and R-118.	Two lack demonstrated approval before issue; four show valid timestamps. Conclusion limited to the six tested packs.
E-03	Controlled procedure WI-04 revision 3.	Confirms the invented local criterion applicable to the example period.
E-04	Release queue demonstration and owner interview.	A blank approval field is accepted. Supports investigation of a possible weakness; cause remains to be established.

A finding that can be checked

Against WI-04 revision 3, approval before issue was not demonstrated for R-104 and R-115 in the six release packs reviewed (E-02). The register identifies 18 releases in the period (E-01). No conclusion is made about the other 12 releases.

Handle uncertainty explicitly

If approvals may exist elsewhere, make a bounded follow-up request and record its owner and due date. Reassess the finding when the records are supplied. An access limitation must not silently become a proven failure, and a missing record does not necessarily prove that an activity never occurred.

3. Follow the action to effectiveness

Record	Purpose	Illustrative response
Correction	Control the immediate issue and consequences.	Review the affected instructions, control their use and assess any affected work.
Cause investigation	Test explanations before choosing the response.	Check whether an exception route bypasses the approval gate. Retain the investigation evidence.
Corrective action	Address the supported cause and recurrence.	If the investigation confirms the bypass, validate a mandatory approval gate, including exception handling.
Effectiveness review	Test the intended outcome over an agreed period.	After four weeks, examine every later release and every exception against approval-before-issue criteria.

Agree the review before closing

Name an action owner, due date and a suitably objective reviewer. Specify the review period, evidence, sample and acceptance criteria. In this example, every later release, including one using the approved exception route, needs demonstrated valid approval by an authorised person before issue.

The result changes the decision

All 12 later releases are checked. Eleven satisfy the criterion; one exception lacks demonstrated approval. The finding stays **open**. Record the failed criterion, investigate the exception, revise the action and agree a new review period.

A completed training log or a screenshot of the changed form can show that an action happened. It does not alone establish whether the action prevented recurrence.

4. Use the working files

File / area	How to use it
Completed Excel example	Read the four evidence items and F-01 action. All populated records are fictional, including names, dates and results.
Blank Excel working copy	Start here for a real audit. It has 30 evidence rows and 20 action rows. Replace guidance with approved local criteria and references.
Evidence sheet	Use one stable evidence ID per retrievable item. Enter review status explicitly. 'Reviewed' means examined, not conforming.
Actions sheet	Link the finding to evidence IDs. Keep correction, cause, corrective action, verification and closure decision separate.
Closure completeness formula	Flags obvious missing fields when 'Closed' is selected and rejects a result other than 'Effective'. 'Review complete fields' is only a completeness cue, not approval or proof of effectiveness.

Before issuing the audit record

Check the criteria and versions, population and sample, evidence references, limitations, action ownership and dates. Obtain the required human review under your approved method. Retain the workbook and underlying evidence with the correct access and retention controls.

Reuse and publication notes

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Sources and further reading

ISO 19011:2026 - official publication record

ISO - Certification

Latest pack and HTML guide: isochecklist.com/audit-evidence-pack

Source links checked on 17 October 2026. Published editions and local applicability must be checked again when planning your audit.

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