

Artifact Control Matrix

SI#	Artifacts	Source	Description	Purpose	Auditor Notes	Status	Evidence / Link
1	Policies, Procedures & Standards		Business Unit's policies, SOPs, manuals, guidelines	Review list of Business Unit's policies, SOPs, manuals, guidelines.			
2	Issue Tracker		Open and closed issue logs	Evaluate outstanding issues, remediation status, and repeat findings.			
3	Prior Internal Audit Reports		Previous IA reports with issues identified and closed	Identify recurring issues and remediation effectiveness.			
4	RCSA Reports		Risk & Compliance Self-Assessment for audit period	Understand self-identified risks and controls assessment.			
5	IA Risk Assessment		Department-level roll-forward risk assessment at start of audit	Determine inherent/residual risks and overall BU risk profile.			
6	FLoD & SLoD Testing		Risk & Compliance testing heat maps and lead sheets	Review control weaknesses identified by 1st & 2nd line of defence.			
7	SOX Testing		BP SOX test results and lead sheets	Review SOX control testing coverage and effectiveness.			
8	CCM Testing		Continuous Control Confirmation test results and lead sheets	Review ongoing monitoring of BU controls performed by CCM team.			
33	ITGC (IT General Controls) Testing Results		ITGC testing outcomes (access, change mgmt, backups, etc.)	Assess IT general controls supporting BU operations.			
31	Quality Assurance / Internal QA Reviews		Reports from BU's internal QA/control monitoring team	Review QA findings and internal control monitoring results.			
9	IT Applications / EUCAs / EUDAs / Third-party Systems		Business Unit IT systems, EUCAs/EUDAs, and third-party applications	Assess criticality, risks, and third-party reliance.			
10	Compliance Requirements		Laws, regulations, and compliance obligations	Identify applicable regulations for business unit and its operation.			
11	Roll-Forward Audit File		Prior audit files noting BU risks by other auditors	Capture risks observed across other audits impacting BU to be covered under present engagement.			
12	Budget vs. Actual (Financials)		BU cost centre financials for prior year	Assess budget overruns/underspending and financial control.			
13	External and Regulatory Findings		External audit/regulatory findings.	Evaluate external regulatory risks and remediation.			
14	Organization Chart & Employee Turnover		BU structure and key staff turnover	Assess organizational stability and impact of turnover.			
15	Incentive Payments		Incentives paid to key BU employees	Evaluate incentive alignment with performance and risk culture.			
16	KPIs		BU and key employee performance indicators	Assess performance metrics vs. strategic objectives.			
17	Governance Committee Reports		Audit Committee & Risk & Compliance Committee reports	Identify risks raised at governance level relevant to BU.			

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18	Products, Services & Strategy		Existing products, new developments, and strategy changes	Understand BU direction, growth, and related risks.			
19	Vendor Management		Vendor list and performance assessments	Evaluate third-party risk management.			
20	Management Communications		Management instructions, concerns, and directives	Capture tone at the top and management priorities.			
21	Customer Complaint Reports		Monthly complaint reports	Identify unresolved high-rated complaints and customer impact.			
22	Business Continuity & Disaster Recovery (BCP/DRP) Plans		Plans, policies, and test results for business continuity and disaster recovery	Assess preparedness for disruptions and recovery effectiveness.			
23	Incident Logs / Operational Risk Events		Logs of operational incidents, security breaches, and risk events	Identify operational failures, fraud, or control weaknesses.			
24	Training & Awareness Records		Compliance and risk training completion records for BU staff	Review BU staff awareness and compliance with key requirements.			
26	Data Privacy & Information Security Assessments		Reports on compliance with data protection and information security laws	Confirm BU compliance with data protection regulations.			
28	Change Management Logs		System/process change requests, approvals, and testing evidence	Assess governance and control over process/system changes.			
30	Whistleblower / Ethics Hotline Reports		Whistleblower or ethics hotline complaints related to BU	Capture misconduct or emerging risks from whistleblowing.			
32	Regulatory Filings / Compliance Certifications		Regulatory filings, attestations, and compliance certifications	Ensure timely and accurate regulatory compliance.			