**Sample Audit Report**

Introduction:

Auditee Environment:

Scope:

Intended Audience

Classification on Criteria for Risk

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Very High** | **High** | **Medium** | **Low** | **Negligible** |
|  |  |  |  |  |

**Detailed observation**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sr.No.** | **Control objectives** | **Audit Procedures** | **Risk Ranking** | **Observations**  | **Impact** | **Recommendation** | **Management Comments** |
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