TEMPLATE P59 · AUDIT WORKING PAPERS

Audit working papers

Documents each AI audit from start to finish: planning, opening, tests with their sample and evidence, closing and follow-up of recommendations.

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> **Why it matters.** An audit conclusion is only as good as the evidence that supports it. Working papers allow another auditor, the quality review, the statutory auditor or a supervisor to reconstruct what was tested, on which sample, with what result and why that conclusion was reached. Without them, a finding can be disputed as an opinion and a Conformant conclusion proves nothing. A justified sample size prevents conclusions being drawn from three conveniently chosen cases.

01

Instructions for use

Aspect	Guidance
When it is used	In every audit in the annual plan (P58) and in unplanned ones: *gate*, continuity, framework, thematic, supplier and value audits. It is opened at planning and closed with the last follow-up note.
Who completes it	The lead auditor and the auditors on the team; technical experts document their tests under the direction of the lead auditor (38 §3.1).
Who verifies it	The head of AI audit or a different auditor reviews the papers before the report (quality review, 38 §12.2).
Who decides or approves	The lead auditor is accountable for the conclusion, which is issued with P60.
Stage, *gate* or moment	According to the annual plan. In *gate* audits the stages are compressed to respect the decision time limit (38 §6.1): Enterprise verification should be completed within a maximum of 7 working days from when the evidence is complete.
Tool	It has no dedicated tool. The tests draw on T01, T02, T03, T08, T10 and T12. The formulas in section 7 allow sample sizes to be calculated in a spreadsheet.
Reference document	Document 38 §6 (process and programmes), §7 (techniques and sampling) and §10 (follow-up); document 21 §10.3–10.4.
Lite versus Enterprise	In a sample-based Lite *gate* audit, sections 4 and 8 (opening and closing minutes) may be omitted and replaced by a written communication. The rest is mandatory.

Completion rules:

- The **declaration of independence** of the lead auditor and of each expert is signed **before** work starts, using template P41, and is cited in section 2. Without it, work does not begin.
- Each test has its own working paper (section 6), with a consecutive reference within the audit: AUD-AAAA-NNN/PT-01, PT-02…
- Whenever possible, the **entire population** is analysed. If sampling is used, the size is justified with section 7 and the selection method and seed are documented.
- Technical tests are carried out **without altering production** and with the exact version of the system recorded (38 §7.3).
- Findings are agreed with the owner to confirm the facts, **not to negotiate the classification**.

02

Engagement identification

Field	Content	Guidance
Audit code		AUD-AAAA-NNN (P58).
Type		*Gate* · Continuity · Framework · Thematic · Supplier · Value · Follow-up · Re-audit.
Subject matter		SIA-AAAA-NNN, IA-AAAA-NNN, supplier, process or theme.
Period audited		DD-MM-AAAA to DD-MM-AAAA.
Lead auditor		
Team and experts		Name, speciality and scope of their work.
Declarations of independence (P41)		Reference and date of each; all prior to the start.
Owner of the subject matter audited		Audit counterpart.
Previous audits of the same subject matter		Codes and open findings.

03

Planning memorandum

Field	Content	Guidance
Objective		What conclusion the audit must allow.
Scope		Systems, versions, processes, periods and locations included.
Out of scope		What is not audited and why.
Criteria		G*n.nn* or R6.*nn* codes in document 21, LV checklists in document 22, applicable documents and standards.
Information reviewed for planning		Inventory record (P05), risk register (P12), incidents (P27, T08), previous audits, R6.
Key risks identified		What could go wrong in the subject matter and where testing is concentrated.
Planned tests		PT references in section 5.
Use of the work of others		Independent reports or reports from other assurance functions relied on by the auditor, with the assessment of their independence, competence, scope and date (38 §7.3 and §12.2).
Access and data required		With minimisation of personal data.
Timetable		Opening, fieldwork, closing, draft, management response and final report (indicative time limits in 38 §6.1).
Information request		List of documents and records requested, with delivery date.

04

Opening meeting minutes

Field	Content	Guidance
Date and attendees		Audit and owners of the subject matter audited.
Scope and criteria presented		

Field	Content	Guidance
Agreed timetable		
Access granted and pending		Systems, test environments, logs.
Counterparts by area		
Restrictions communicated by the auditee		If they limit the work, they are also recorded as a limitation in P60.

05

Test programme

The tests that apply to the type of audit are marked and each is assigned its working paper. In thematic, supplier and value audits, the programme is built from the questions for the theme (38 §4.1), document 36 or the tests in 43 §12.3.

5.1 *Gate* audit (38 §6.2)

#	Test	Applies (Yes · No)	PT reference	Status
1	Completeness of mandatory evidence against LV-G*n*			Met · Not met · Not applicable · Pending
2	Traceability: author, date, version and verification			
3	Prior existence of the evidence before the request			
4	Tangible results re-performed or recalculated			
5	Applicable G*n.nn* criteria Met with valid evidence			
6	Criteria by ambition level (01 §7.6)			
7	Segregation of duties (P03, T03)			
8	Prior conditions met or expired condition rule applied			

#	Test	Applies (Yes · No)	PT reference	Status
9	Classification, intensity and acceptance of residual risk			
Sphere map and ambition levels (10)	Critical controls designed or tested (G4 and G5)			
Maturity model (11)	Multi-level sign-off with no pending veto (Enterprise G5, P23)			

5.2 Continuity audit (38 §6.3)

#	Area	Applies (Yes · No)	PT reference	Status
1	Inventory			
2	Classification			
3	Monitoring			
4	Performance and degradation			
5	Human oversight			
6	Incidents and changes			
7	Agents			
8	Value			
9	Cost			
Sphere map and ambition levels (10)	Compliance			
Maturity model (11)	R6 reviews			

06

Working paper per test

This block is copied for each test.

Field	Content	Guidance
Reference		AUD-AAAA-NNN/PT-NN.
Test and area		Number in the programme in section 5.
Objective		What is to be checked.
Criterion		Requirement with its exact reference (document 21 code, EV rule, section of a document, template).
Population		Which items make up the population, how many there are and their source.
Technique		Review of evidence · Inquiry · Observation · Inspection of configurations · Re-performance · Data analytics · External confirmation · Forensic analysis of versions (38 §7.1).
Sample		Size, calculation (section 7), selection method and seed; or "entire population".
Procedure		Steps followed, so that another auditor can repeat them.
Result		Items tested, deviations found and their nature.
Evidence		Documents, extracts, screenshots or records obtained, with their location in the audit file.
Conclusion		No deviations · Finding H-NN (provisional class).
Prepared by and date		
Reviewed by and date		Quality review.

Sample detail:

Item	Identifier	Attribute checked	Result (Met · Not met)	Evidence	Comment
1					
2					

(illustrative example) PT-05 of a continuity audit: **objective**, to check that the human oversight defined in P17 is exercised over the answers that the assistant flags as doubtful; **population**, 1,240 flagged answers in the period according to the system log; **sample**, 29 (95 % confidence, 10 % tolerable rate), random selection with seed 4817; **result**, 28 with a recorded review and 1 without review owing to a gap in the night shift; **conclusion**, finding H-02, provisional minor nonconformity, pending assessment of whether the deviation is systematic.

07

Sample size calculation

7.1 Attribute sampling for controls

With zero expected deviations, confidence C and tolerable rate T (38 §7.2): $n = ln(1 - C) \div ln(1 - T)$, rounded up. With a small population N: $n' = n \div (1 + (n - 1) \div N)$, rounded up; if N is equal to or smaller than the sample, the entire population is reviewed.

In a spreadsheet:

- Size: `=ROUNDUP(LN(1-C)/LN(1-T),0)`
- Population correction: `=IF(N<=n,N,ROUNDUP(n/(1+(n-1)/N),0))`

Confidence	Tolerable rate	Size	Indicative use
90 %	20 %	11	Low-risk Lite *gates*; low-risk controls
95 %	20 %	14	Moderate-risk controls with a small population
90 %	10 %	22	Inventory records for corporate use
95 %	10 %	29	Relevant controls
95 %	5 %	59	Critical controls
99 %	5 %	90	Critical controls with high exposure or a history of incidents

7.2 Periodic controls

Practical reference, not statistical: 1 of 1 annual · 2 of 4 quarterly · 2 to 5 of 12 monthly · 5 to 15 weekly · 20 to 40 daily or multiple times a day. The auditor may increase these sizes depending on risk.

7.3 Estimating proportions in model outputs

With 95 % confidence and the least favourable proportion (50 %): $n = 1.96^2 \times 0.5 \times 0.5 \div e^2$. In a spreadsheet: `=ROUNDUP(1.96^2*0.25/e^2,0)` (± 10 points: 97 · ± 5: 385 · ± 3: 1,068). In bias tests, the size is calculated **per group**.

7.4 Record of the calculation per test

PT reference	Sampling type	Population *N*	Confidence	Tolerable rate or margin	Calculated size	Size after correction	Selection method and seed
	Attributes · Periodic · Proportion · Targeted · Entire population						
(illustrative example) **PT-05**	Attributes	1,240	95 %	10 %	29	29	Random · seed 4817

If a deviation appears in a sample designed with zero expected deviations, it is not concluded that the control operates at the planned level: its cause is assessed and, if the sample is extended, it is re-planned with a non-zero expected rate and documented. Targeted selection detects problems but does not allow extrapolation.

08

Agreement of findings and closing meeting minutes

Finding	Communicated to	Date	Facts confirmed (Yes · No)	Owner's comments	Auditor's position
H-01					

Field	Content	Guidance
Date and attendees		
Findings presented and classification		Observation · Minor · major · critical nonconformity (38 §8.1).
Provisional outcome		Conformant · Conformant with observations · Nonconformant.
Management disagreements		Recorded in the management response in P60.
Critical nonconformities communicated through escalation		Every critical nonconformity is communicated as soon as it is confirmed, before the report (30, E-5).
Agreed time limits		Draft, management response and final report.

09

Follow-up note on recommendations

One note per verification (38 §10).

Field	Content	Guidance
Originating audit and finding		AUD-AAAA-NNN · H-NN · NC-AAAA-NNN (T08).
Class		Observation · Minor · major · critical nonconformity.
Committed action, owner and time limit		From the management response in P60.
Verification performed		Documentary (minor) · Of effectiveness over a reasonable period (major and critical) · Technical test where appropriate.
Evidence obtained		
Result		Corrected · Corrected without demonstrated effectiveness · Not corrected · Risk accepted.
If risk accepted		Body with a sufficient level that accepts (30 §7.2), date and minutes. Not possible if the breach is a legal one.
If overdue		Escalation in accordance with 30 §8.2; a major nonconformity not corrected on time is reclassified as critical if the risk it controls is High or Critical.
Status in T08		Open · Closed.
Verified by and date		

Closing is not implementing: an action implemented without evidence of effectiveness does not close a major or critical nonconformity.

10

Quality criteria

#	Check	Status
1	The declarations of independence (P41) predate the start and cover the whole team and the experts.	Met · Not met · Not applicable · Pending
2	The memorandum sets the objective, scope, criteria and key risks before fieldwork.	
3	Each test has a working paper with objective, criterion, population, sample, procedure, result, evidence and conclusion.	
4	Sample sizes are justified and the selection method is reproducible.	
5	Prior-existence tests compare evidence dates with the events in T01 (38 §6.2, test 3).	
6	Technical tests record the system version and did not alter production.	
7	Each finding was agreed with the owner and refers to its working paper.	
8	Follow-up notes verify effectiveness for major and critical nonconformities.	

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Approval and verification

Function	Role in SEVEN-G	Name and position	Date	Signature or reference
Prepares	AI Auditor (lead auditor) and team			
Provides specialist tests	Supporting technical expert			
Reviews quality	Head of AI audit or another auditor			
Receives the closing minutes	Owner of the subject matter audited			

Segregation of duties: anyone who has had a role in the design, construction or operation of the subject matter, or has advised on its controls in the previous twelve months, does not prepare or review these papers (30, I-10 and I-11).

12

Version control

Completed document

Version	Date	Author	Changes

Template

Version	Date	Changes
0.1	19-09-2026	First version. Applies the standard work programme, the *gate* and continuity programmes, the techniques, the sampling formulas and the follow-up in 38 §6, §7 and §10; proposes the working paper reference AUD-AAAA-NNN/PT-NN.