

DOCUMENT REQUEST GUIDE FOR AUDITORS

How to request the right evidence, reduce delays and avoid collecting documents that do not answer your audit questions.

A good request is specific.

Every request should connect to an audit objective, risk, control or test. Do not request documents simply because they are normally requested in an audit.

1. Before sending the request

- ☐ Confirm the audit scope, period and locations covered.
- ☐ Map the key risks and controls so you know what evidence you need.
- ☐ Review prior audit files to avoid irrelevant or duplicated requests.
- ☐ Identify information that should come from source systems rather than manually prepared summaries.
- ☐ Decide what is needed before fieldwork and what can wait until walkthroughs clarify the process.

2. Make every request clear

- ☐ State the exact document, report or data set required.
- ☐ State the period covered.
- ☐ Specify required fields for data extracts, such as date, reference, customer, amount, approver and status.
- ☐ State the preferred format where it matters, such as Excel for data analysis.
- ☐ Assign an owner and agreed submission date.
- ☐ Where a sample will be selected later, request the complete population first.

3. Check evidence quality

- ☐ Check that the information covers the full period and population requested.
- ☐ Compare totals or record counts to an independent source where possible.
- ☐ Look for unexplained gaps in dates, numbering sequences or transactions.
- ☐ Confirm whether a report came directly from the system or was manually edited.

- ☐ Do not rely only on a spreadsheet prepared specifically for the audit when stronger source evidence should exist.

4. Follow up outstanding requests

- ☐ Maintain one tracker showing request date, owner, due date, status and follow-up notes.
- ☐ Follow up before delays threaten the fieldwork timetable.
- ☐ Separate unavailable evidence from evidence that is merely delayed.
- ☐ Document repeated delays or access restrictions that could become a scope limitation.
- ☐ Escalate significant outstanding items through the agreed audit communication route.

PRACTICAL REQUEST TEMPLATE

No.	Information required	Period / fields	Owner	Due	Status
1	Complete purchase order population	Jan-Jun 2026: PO no., date, vendor, requester, approver, amount, status			
2	Approved procurement policy	Current version and approval evidence			
3	Vendor master change report	Jan-Jun 2026: old/new value, user, date, approval			
4					
5					

Questions to ask when evidence arrives

- ☐ Is this exactly what I requested?
- ☐ Is it complete for the audit period and population?
- ☐ Can I trace it to a reliable source?
- ☐ Has it been altered, filtered or manually prepared?
- ☐ Does it provide evidence for the control or assertion I am testing?
- ☐ Do I need corroborating evidence before relying on it?

Avoid the evidence trap.

Receiving a document does not mean you have sufficient appropriate audit evidence. Read it, challenge it, reconcile it where necessary and understand what it actually proves.

Audittribe: audittribe01.netlify.app **Email:** audittribe01@gmail.com

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