Simulated Evidence Pack – Internal Controls Review

Use the following simulated evidence to assess the effectiveness of internal controls listed in the checklist. Match each piece of evidence to the relevant control.

## Evidence 1

Email approval from department head for a $750 office supply order.

## Evidence 2

Scanned invoice with attached purchase order and signed delivery receipt.

## Evidence 3

Signed employment contract dated before the employee's start date.

## Evidence 4

Payroll change form with only one signature (HR manager).

## Evidence 5

Screenshot of financial system access list showing unauthorized users.