LOCKFIELD · FICTIONAL SAMPLE

RECONCILIATION

Monthly bank reconciliation

PURPOSE	Confirm the cash reconciliation was prepared, independently reviewed, and that reconciling differences were addressed.	**PERIOD AND SCOPE**	Northstar Services · June 2026 · operating account ending 4821
REQUESTED BY	Internal audit	**EXAMPLE DEADLINE**	July 17, 2026

1 Population

Provide the June reconciliation package and the complete log of June bank reconciliations for the account, including preparation date, preparer, reviewer, and status. Identify any reconciliation completed after month-end.

2 Sample

For the June reconciliation, provide the prepared reconciliation, bank statement, general-ledger cash detail, preparer support, reviewer sign-off, and support for every reconciling item greater than the team’s review threshold. Mark the items selected by the reviewer rather than replacing the population.

3 Follow-up if needed

If a difference remains open, provide the aging, explanation, corrective action, owner, and evidence of resolution or the next committed resolution date.

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APPROVAL

Manual journal-entry approval

PURPOSE	Confirm non-routine journal entries were approved by an authorized person before posting, with enough context to understand the decision.	**PERIOD AND SCOPE**	Northstar Services · Q2 2026 · manual entries posted to the corporate ledger
REQUESTED BY	Internal audit	**EXAMPLE DEADLINE**	July 17, 2026

1 Population

Provide a complete export of Q2 manual journal entries, including entry ID, posting date, amount, preparer, approver, status, and the account combinations affected. State how completeness of the export was checked.

2 Sample

For the entries selected from the population, provide the entry form, business purpose, supporting calculation or source record, approval record, and evidence that approval occurred before posting. If approval is delegated, identify the delegated authority in effect at the time.

3 Follow-up if needed

For an entry missing timely approval, provide the exception assessment, compensating review if any, remediation owner, and the date the remediation was completed or is due.

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ACCESS REVIEW

Quarterly privileged-access review

PURPOSE	Confirm privileged access was reviewed against current business need and that removals or other decisions were followed through.	**PERIOD AND SCOPE**	Northstar Services · Q2 2026 · production finance and reporting applications
REQUESTED BY	Internal audit	**EXAMPLE DEADLINE**	July 17, 2026

1 Population

Provide the Q2 inventory of privileged accounts in scope, including user or service account name, role, system, manager, business owner, status, and date the inventory was generated. Explain how terminated users, transfers, and service accounts were considered.

2 Sample

For the users selected from the inventory, provide the reviewer’s decision, manager or application-owner support, role description, review date, and any ticket or record used to retain, modify, or remove access. Keep account identifiers masked where your policy requires it.

3 Follow-up if needed

For access retained without current support or removed after the review date, provide the exception rationale, removal evidence, responsible owner, and aging through closure.

Use an agreed secure internal handoff for actual records. This static example is not a Workiva tenant workflow.