Control-test evidence specimens

Fictional worked example · AP-03 approval before posting · 1 October–31 December 2025

This companion packet was created solely to demonstrate how a test record can point to evidence. It is not a Workiva screen, tenant export, client file, or assurance opinion.

Test objective

Determine whether selected vendor invoices had an evidenced approval by an authorized approver before posting to the general ledger. The supplied five selections are illustrative only; no sample-size recommendation is made.

How the specimens connect

Evidence	Supports	Worked observation
E-01	Invoice and posting time	INV-1042 posted 29 Dec 2025 at 15:48.
E-02	Approver and approval time	Approval recorded 2 Jan 2026 at 09:14.
E-03	Authorized roster	Samuel L. Nash is not listed.

Review boundary

The packet supports a specific observation. It does not establish population completeness, frequency, root cause, remediation sufficiency, or operating effectiveness. A reviewer should assess those matters separately.

AP posting extract

Supports invoice identity and posting timestamp for the supplied selections.

Invoice	Vendor	Invoice date	Posted timestamp	Amount	Posting status
INV-1031	Northstar Office	08 Oct 2025	08 Oct 2025 15:43	$4,680	Posted
INV-1036	Kite & Dock	29 Oct 2025	29 Oct 2025 16:20	$12,400	Posted
INV-1039	Marlin Logistics	18 Nov 2025	18 Nov 2025 14:02	$8,912	Posted
INV-1041	Cedar Health	11 Dec 2025	11 Dec 2025 16:07	$6,175	Posted
INV-1042	Alder Packaging	29 Dec 2025	29 Dec 2025 15:48	$9,240	Posted

Annotation

The worked selection INV-1042 is visibly marked because its posting timestamp is later compared to the approval-history timestamp. This extract alone does not evidence approval or authority.

Approval history — INV-1042

Supports approval timestamp and recorded approver for the exception selection.

Event	Recorded timestamp	Actor	Reference
Invoice submitted	29 Dec 2025 14:18	Taylor Brooks	AP-1042
Invoice posted	29 Dec 2025 15:48	AP workflow	GL-55281
Approval recorded	02 Jan 2026 09:14	Samuel L. Nash	APR-7091

Annotation

The approval was recorded after the 29 December posting event. In the workbook this produces an A1 timing exception. The order shown here supports that single observed attribute; it does not explain why the sequence occurred.

Specimen controls

Document label: fictional training specimen · Generated for Lockfield worked example · No customer, tenant, or system connection.

Authorized approver roster

Supports the authority attribute for the period ending 31 December 2025.

Name	Role	Authority scope	Active through
Morgan Lee	AP Manager	Vendor invoices up to $25,000	31 Dec 2025
Rosa Patel	Controller	Vendor invoices above $25,000	31 Dec 2025
Elliot Grant	Finance Director	Vendor invoices above $100,000	31 Dec 2025

Annotation

Samuel L. Nash, the recorded approver in E-02, does not appear on this fictional roster. In the workbook this produces an A2 authority exception for S-03. A real test would confirm the roster's completeness, effective date, role scope and possible delegated authority before final assessment.

Worked exception — reviewer trail

S-03 contains two linked attribute exceptions: approval after posting and absent roster listing. The illustrated reviewer disposition is open for root-cause and scope evaluation. It is intentionally not a conclusion that the control was ineffective.