



Audit Finding Classification Worksheet Template

Organisation Name: _____

Audit Type: Initial Certification Surveillance Recertification

Audit Dates: _____

Lead Auditor: _____

Audit Reference Number: _____

How to Use This Worksheet

This worksheet is used to record, analyse, and classify each potential finding identified during the audit before it is finalised in the audit report. For every area reviewed — whether a finding is raised or not — the auditor documents what was found, what the standard requires, and what classification is warranted.

This document serves three purposes:

- It ensures every classification decision is grounded in evidence and standard requirements — not auditor instinct
- It provides a defensible record if the organisation challenges a finding
- It supports consistency across the audit team where multiple auditors are involved

Complete one entry per potential finding or conforming area reviewed.

Classification Quick Reference

Classification	When to Apply
Acceptable / Conforming	Requirement is met — evidence supports the conclusion
Observation	Requirement is currently met but sustainability is questionable — emerging risk noted



OFI	Requirement is met — enhancement beyond the standard is suggested
Minor Nonconformity	Requirement is not met — failure is isolated, limited, no immediate significant risk
Major Nonconformity	Requirement is not met or absent — failure is systemic or poses significant risk to PII principals

Classification Decision Test

Before completing each entry, apply this four-step test:

Step 1 — Is there a requirement in the standard or the organisation's own documented requirements?

Step 2 — Is the requirement being met based on evidence collected?

Step 3 — If not met — is the failure isolated and limited, or systemic and widespread?

Step 4 — Does the failure pose immediate significant risk to PII principals?

FINDING ENTRY TEMPLATE

Complete one block per finding or area reviewed. Add as many blocks as required.

ENTRY 001

Audit Area:

Clause / Control Reference:

Auditor: _____

Date Reviewed: _____



STEP 1 — THE OBSERVATION *What was found during the audit? Describe factually — what was seen, tested, or heard.*

STEP 2 — THE STANDARD REQUIREMENT *What does the standard require in this area? Reference the specific requirement.*

Requirement Source	Reference	Requirement Description
<input type="checkbox"/> ISO/IEC 27701:2025 Clause		
<input type="checkbox"/> Annex A Control		
<input type="checkbox"/> Annex B Implementation Guidance		
<input type="checkbox"/> Organisation's Own Requirement		

STEP 3 — EVIDENCE COLLECTED *List all evidence reviewed to reach this conclusion.*

Evidence Item	Document / Record Title	Version / Date	Status
			<input type="checkbox"/> Reviewed <input type="checkbox"/> Partial <input type="checkbox"/> Not Provided
			<input type="checkbox"/> Reviewed <input type="checkbox"/> Partial <input type="checkbox"/> Not Provided
			<input type="checkbox"/> Reviewed <input type="checkbox"/> Partial <input type="checkbox"/> Not Provided
			<input type="checkbox"/> Reviewed <input type="checkbox"/> Partial <input type="checkbox"/> Not Provided

Interview Evidence:



Interviewee Role Key Response

STEP 4 — THE GAP ANALYSIS *Where is the gap between what was found and what is required?*

Is the requirement being met?

Yes — fully met Yes — partially met No — not met No — requirement is completely absent

If not fully met — describe the specific gap:

Is the failure isolated or systemic?

Isolated — single instance, single process, single document Systemic — affecting multiple areas, processes, or people

Does the failure pose immediate significant risk to PII principals?

Yes — significant risk exists or is foreseeable No — risk is limited or potential only Not applicable — requirement is met

STEP 5 — CLASSIFICATION DECISION

Acceptable / Conforming — Requirement met. Evidence collected supports this conclusion.

Observation — Requirement currently met but sustainability is questionable. Emerging risk noted.

Opportunity for Improvement — Requirement met. Enhancement beyond standard suggested.

Minor Nonconformity — Requirement not met. Failure is isolated and limited. No immediate significant risk to PII principals.

Major Nonconformity — Requirement not met or absent. Failure is systemic or poses significant risk to PII principals.



Classification Rationale: Explain in one to three sentences why this classification was chosen — referencing the evidence and the standard.

STEP 6 — FINDING STATEMENT Write the final finding statement as it will appear in the audit report.

STEP 7 — CORRECTIVE ACTION REQUIREMENT

Is corrective action required?

Yes — required No — not required Optional — OFI only

Corrective Action Description:

Target Completion Date: _____

Verification Method: _____

PEER REVIEW Where a second auditor reviews the classification before finalisation.

Reviewed By: _____ **Date:** _____

_____ **Agreement with Classification:**

Agreed Disagreed — see note below



Peer Review Note:

Repeat the above block for each finding or area reviewed

PART 2 — CLASSIFICATION CHALLENGE LOG

Use this section when the organisation challenges a finding classification during or after the closing meeting.

CHALLENGE ENTRY 001

Finding Reference: _____

Clause / Control: _____

Organisation's Challenge:

Auditor's Response:

Annex B Reference Used in Response:

Outcome of Challenge:

Finding upheld — classification unchanged Finding amended — reclassified as
_____ Finding withdrawn — reason:



Auditor Signature: _____ Date: _____

PART 3 — CLASSIFICATION CONSISTENCY REVIEW

Used where multiple auditors have contributed findings — to ensure consistent classification across the team.

Finding Ref	Clause	Auditor	Initial Classification	Reviewed By	Final Classification	Change Made
F-001						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-002						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-003						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-004						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-005						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-006						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-007						<input type="checkbox"/> Yes <input type="checkbox"/> No
F-008						<input type="checkbox"/> Yes <input type="checkbox"/> No

Consistency Review Notes:



PART 4 — MISCLASSIFICATION RISK CHECK

Complete before finalising the audit report. Check for the four most common misclassification errors.

Check	Question	Response	Action Needed
Downgrade Risk	Has any finding been classified as minor when the evidence shows systemic failure or significant risk to PII principals?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
OFI Masking Risk	Has any OFI been raised for a gap that is actually a standard requirement — not an enhancement?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Inflation Risk	Has any finding been classified as major when the evidence shows an isolated, contained gap only?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Assertion Risk	Has any area been marked as conforming based on the organisation's statement alone — without evidence to support it?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Misclassification Risk Check Notes:

PART 5 — FINAL CLASSIFICATION SUMMARY

Classification	Count	Finding References
Acceptable / Conforming		
Observations		
Opportunities for Improvement		
Minor Nonconformities		
Major Nonconformities		



Total Areas Reviewed		
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Worksheet Sign-Off

Lead Auditor Name: _____

Signature: _____

Date Finalised: _____

Transferred to Audit Report: Yes No

Audit Report Reference: _____