



Audit Report Template

PRIVACY INFORMATION MANAGEMENT SYSTEM

AUDIT REPORT

CONFIDENTIALITY NOTICE *This report is confidential. It is prepared solely for the use of the organisation named below and the relevant certification body. It must not be disclosed to any third party without the written consent of the Lead Auditor and the organisation, except where disclosure is required by law or regulatory obligation.*

SECTION 1 — REPORT IDENTIFICATION

Field	Details
Report Reference Number	
Organisation Name	
Organisation Address	
Industry Sector	
Audit Type	<input type="checkbox"/> Initial Certification <input type="checkbox"/> Surveillance <input type="checkbox"/> Recertification
Standard Audited Against	ISO/IEC 27701:2025
Audit Dates	
Report Issue Date	
Report Version	
Certification Body	
Lead Auditor	
Audit Team Members	



SECTION 2 — AUDIT OBJECTIVES

The objectives of this audit were to:

- a) Determine whether the organisation's Privacy Information Management System conforms to the requirements of ISO/IEC 27701:2025 — including the normative requirements of Annexes A and B
- b) Determine whether the PIMS is effectively implemented and maintained across the defined scope
- c) Determine whether the PIMS is achieving its intended results — the protection of PII and the fulfilment of applicable privacy obligations
- d) Provide the basis for an audit conclusion and certification recommendation to the certification body

For surveillance audits — additional objective:

- e) Verify that corrective actions raised at the previous audit have been implemented and are effective

For recertification audits — additional objective:

- f) Confirm that the PIMS continues to be suitable, adequate, and effective across the full certification period and that the organisation intends to maintain certification

SECTION 3 — AUDIT SCOPE

3.1 Defined PIMS Scope

As documented by the organisation and confirmed at the opening meeting:

3.2 Organisational Boundaries

Locations included in scope:



Departments / functions included in scope:

Processing activities included in scope:

3.3 Organisational Role

Processing Activity	Role	Annex Tables Applied
	<input type="checkbox"/> Controller <input type="checkbox"/> Processor <input type="checkbox"/> Both	<input type="checkbox"/> A.1 <input type="checkbox"/> A.2 <input type="checkbox"/> A.3
	<input type="checkbox"/> Controller <input type="checkbox"/> Processor <input type="checkbox"/> Both	<input type="checkbox"/> A.1 <input type="checkbox"/> A.2 <input type="checkbox"/> A.3
	<input type="checkbox"/> Controller <input type="checkbox"/> Processor <input type="checkbox"/> Both	<input type="checkbox"/> A.1 <input type="checkbox"/> A.2 <input type="checkbox"/> A.3

3.4 Scope Exclusions

Excluded Area	Justification	Auditor Assessment of Justification
		<input type="checkbox"/> Accepted <input type="checkbox"/> Challenged — see findings
		<input type="checkbox"/> Accepted <input type="checkbox"/> Challenged — see findings

3.5 Scope Changes Since Previous Audit

For surveillance and recertification audits only.

Change	Nature of Change	Impact on Scope
	<input type="checkbox"/> Addition <input type="checkbox"/> Removal <input type="checkbox"/> Boundary change	
	<input type="checkbox"/> Addition <input type="checkbox"/> Removal <input type="checkbox"/> Boundary change	

Scope confirmed as accurate and appropriate:



Yes — scope reflects the organisation's actual PIMS boundary No — discrepancy identified — see findings Section 6

SECTION 4 — AUDIT METHODOLOGY

4.1 Audit Approach

This audit was conducted in accordance with ISO 19011 — Guidelines for Auditing Management Systems — and the certification body's audit procedures. The audit was conducted as a sampling exercise. Conformity in sampled areas does not guarantee conformity across all activities and processes within scope.

Evidence was collected through the following methods:

Document and record review Staff interviews Process observation System and technical evidence review Record sampling and testing Cross-referencing of documentation against operational practice

4.2 Audit Plan — Areas Covered

Session	Audit Area	Standard Reference	Auditor	Status
	Context of the Organisation	Clause 4		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Leadership	Clause 5		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Planning	Clause 6		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Support	Clause 7		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Operation	Clause 8		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed



	Performance Evaluation	Clause 9		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Improvement	Clause 10		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	PII Controller Controls	Annex A — Table A.1		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	PII Processor Controls	Annex A — Table A.2		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed
	Shared Controls	Annex A — Table A.3		<input type="checkbox"/> Completed <input type="checkbox"/> Partial <input type="checkbox"/> Not completed

4.3 Key Personnel Interviewed

Name Role Areas Covered Date

4.4 Key Documents Reviewed

Document Title Version / Date Relevance

4.5 Audit Limitations

Note any limitations encountered during the audit that affected evidence collection or scope coverage.

SECTION 5 — PREVIOUS AUDIT FOLLOW-UP



For surveillance and recertification audits only. Delete for initial certification.

5.1 Previous Findings and Corrective Action Status

Finding Ref	Description	Previous Classification	CA Submitted	Verified Effective	Current Status
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Closed <input type="checkbox"/> Open <input type="checkbox"/> Reraised
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Closed <input type="checkbox"/> Open <input type="checkbox"/> Reraised
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Closed <input type="checkbox"/> Open <input type="checkbox"/> Reraised
			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Closed <input type="checkbox"/> Open <input type="checkbox"/> Reraised

5.2 Previous Follow-Up Summary

SECTION 6 — AUDIT FINDINGS BY CLAUSE

Each finding is presented with the observation, the standard requirement, the evidence reviewed, and the classification. Conforming areas are noted with a summary statement.

6.1 Clause 4 — Context of the Organisation

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:



Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:

Gap:

6.2 Clause 5 — Leadership

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:



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Gap:

6.3 Clause 6 — Planning

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:

Gap:

6.4 Clause 7 — Support

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:



Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:

Gap:

6.5 Clause 8 — Operation

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:



Gap:

6.6 Clause 9 — Performance Evaluation

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:

Gap:

6.7 Clause 10 — Improvement

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:



Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Observation:

Standard Requirement:

Evidence Reviewed:

Gap:

6.8 Annex A — PII Controller Controls (Table A.1)

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Control Reference:

Observation:

Annex A Requirement:



Annex B Implementation Standard:

Evidence Reviewed:

Gap:

6.9 Annex A — PII Processor Controls (Table A.2)

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Control Reference:

Observation:

Annex A Requirement:

Annex B Implementation Standard:

Evidence Reviewed:



Gap:

6.10 Annex A — Shared Controls (Table A.3)

Overall Assessment:

Conforming Findings raised — see below

Conforming Areas:

Finding Ref: _____ **Classification:** MJC MNC OBS OFI

Control Reference:

Observation:

Annex A Requirement:

Annex B Implementation Standard:

Evidence Reviewed:

Gap:

SECTION 7 — FINDING SUMMARY



7.1 All Findings at a Glance

Finding Ref	Clause / Control	Finding Summary	Classification	CA Required
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
F-009				<input type="checkbox"/> Yes <input type="checkbox"/> No
F-010				<input type="checkbox"/> Yes <input type="checkbox"/> No

7.2 Classification Count

Classification	Count
Major Nonconformities	
Minor Nonconformities	
Observations	
Opportunities for Improvement	
Total Findings	

7.3 Positive Observations

Areas where the organisation demonstrated strong PIMS implementation — noted for recognition.



SECTION 8 — REQUIRED CORRECTIVE ACTIONS

8.1 Corrective Action Register

CA Ref	Finding Ref	Classification	Corrective Action Required	Submission Deadline	Verification Method	Status
CA-001		MJC			Documentary review / follow-up audit	<input type="checkbox"/> Open
CA-002		MJC			Documentary review / follow-up audit	<input type="checkbox"/> Open
CA-003		MNC			Documentary review	<input type="checkbox"/> Open
CA-004		MNC			Documentary review	<input type="checkbox"/> Open
CA-005		MNC			Documentary review	<input type="checkbox"/> Open

8.2 Corrective Action Timelines

Classification	Corrective Action Plan Required	Submission Deadline	Verification Deadline
Major Nonconformity	Yes — mandatory	Within 30 days of report issue	Within 90 days of report issue



Minor Nonconformity	Yes — mandatory	Within 60 days of report issue	Before next scheduled audit
Observation	Recommended	Before next scheduled audit	At next scheduled audit
OFI	Optional	At organisation's discretion	Not required

8.3 Corrective Action Submission Requirements

For each corrective action, the organisation must submit:

- A description of the root cause identified
- The corrective action taken or planned to address the root cause
- Evidence of implementation where actions are completed
- A target date where actions are in progress
- The name of the person responsible for the corrective action

Corrective actions should be submitted to:

Auditor / Certification Body Contact: _____

Submission Method: _____

SECTION 9 — OVERALL AUDIT CONCLUSION

9.1 PIMS Conformity Assessment

Area	Conformity Assessment
Clause 4 — Context	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Clause 5 — Leadership	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Clause 6 — Planning	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps



Clause 7 — Support	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Clause 8 — Operation	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Clause 9 — Performance Evaluation	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Clause 10 — Improvement	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps
Annex A Controls	<input type="checkbox"/> Conforming <input type="checkbox"/> Minor gaps <input type="checkbox"/> Significant gaps

9.2 Overall Conclusion Statement

9.3 Certification Recommendation

- Recommend Certification / Continued Certification** No major nonconformities identified. Minor nonconformities and OFIs to be addressed within the agreed timeframes specified in Section 8. The PIMS demonstrates conformity with the requirements of ISO/IEC 27701:2025 and is effectively implemented and maintained within the defined scope.
- Conditional Recommendation — Subject to Corrective Action Verification** One or more major nonconformities have been identified. Certification is recommended subject to satisfactory completion and verification of the corrective actions detailed in Section 8 within the specified timeframe. The certification decision will be confirmed upon successful verification.
- Certification Not Recommended** Multiple major nonconformities have been identified that represent fundamental failures in the PIMS. The organisation is not in a position to be recommended for certification at this time. A full or partial re-audit will be required following substantive remediation.

9.4 Basis for Conclusion



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Summarise the key factors that informed the overall conclusion — both positive and negative.

SECTION 10 — AUDITOR DECLARATION

10.1 Independence Declaration

I confirm that:

- The audit was conducted objectively and impartially
- I have no conflict of interest with the organisation audited
- The findings in this report are based solely on evidence collected during the audit
- The classifications applied are grounded in the requirements of ISO/IEC 27701:2025

10.2 Report Sign-Off

Lead Auditor Name: _____

Lead Auditor Qualification: _____

Certification Body: _____

Signature: _____

Date of Report Issue: _____

10.3 Audit Team Sign-Off

Name	Role	Signature	Date
	Auditor		
	Auditor		



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	Technical Expert		
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SECTION 11 — ORGANISATION ACKNOWLEDGEMENT

The organisation acknowledges receipt of this audit report and confirms understanding of the findings and corrective action requirements.

Organisation Representative Name: _____

Role: _____

Signature: _____

Date: _____

Formal Objections Lodged: Yes — submitted separately in writing No

SECTION 12 — REPORT DISTRIBUTION AND VERSION CONTROL

12.1 Distribution List

Recipient	Organisation	Role	Date Sent
		Lead Auditor	
		Certification Body	
		Organisation — Privacy Manager	
		Organisation — Top Management	

12.2 Version History

Version	Date	Author	Changes Made
1.0			Initial issue