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The five steps of the CHECK Method

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C Capture Data | H Highlight Conflicts | E Examine Results | C Confirm Safeguards | K Keep a Record of Decisions

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How to Check That a Control Reduces the Risk: Confirm Safeguards Worksheet

Step 4 of 5 in the CHECK Method: check the proof behind each safeguard

Take up to three potential conflicts that rely on a safeguard. These are the conflicts you examined in the Examine Results Worksheet. A written policy shows the plan. A record from the right period shows it ran. This worksheet lists the proof. The Controller decides if it is enough.

Step 1. Ask for the proof

Example (an illustration), row 2: "A manager approves payments above a set amount." Row 5: "An approval record for the period."

#	Question	Why it matters	Your answer (safeguards A, B, C)
1	**Which potential conflict does it cover?** Use the row number from the Examine Results worksheet.	Each safeguard ties to one potential conflict.	
2	**What is the safeguard, and who owns it?**	Name it so someone can be asked for proof.	
3	**Who does the check, and how often?**	A check that runs only some weeks leaves gaps.	

#	Question	Why it matters	Your answer (safeguards A, B, C)
4	**What do they look at?**	The check should cover the work in question.	
5	**What record shows the check took place?**	A policy alone does not prove the check ran.	
6	**Is the checker a different person from the user who did the work?** Yes or no.	A person cannot check their own work.	
7	**Does the record cover the dates and transactions in question?** Yes, no or part.	A record from another period does not show it ran in this one.	
8	**Does it show review notes, not only a signature?** Yes or no.	Notes show the reviewer looked at the details.	

Step 2. Know the common safeguards and their proof

#	Safeguard (example)	What it might look like	Proof to ask for
9	**Second approval**	A manager approves payments above a set amount.	A sign-off or approval record for the period.
10	**Independent review**	A second person reviews journal entries.	Review notes with dates and the reviewer's name.

#	Safeguard (example)	What it might look like	Proof to ask for
11	**Report review**	A manager reviews a list of changes to vendor bank details.	The report that was reviewed, and the sign-off.
12	**System limit**	An amount limit stops one user from releasing large payments.	A system report, from the system administrator, that shows the limit.

Step 3. Write down the gaps and decide

#	Item	What to write	Your answer
13	**Gaps, and who follows up by when**	Do not assume the safeguard failed because one file is missing. Ask the owner for the right proof.	
14	**Status**	Evidence pending, Proof received, or Not confirmed.	
15	**Decision and reason**	The Controller decides: enough, more review, another safeguard, or an access change request to the system owner.	
16	**Decided by, and date**	One name and one date.	

Who can help: the process owner (explains the check and gathers the proof), the system administrator (confirms any system limit), the system owner (approves any later change) and internal audit or the SOX lead (may advise on what proof is usually expected). This worksheet does not prove a safeguard works for every period or transaction.

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