

ITGC Evidence Request Tracker

Version 1.0 · Updated October 8, 2026 · Preparation aid; adapt to your firm's methodology

A request tracker for the IT general controls records engagements usually need: user access, access changes, privileged accounts, change approval and testing, backups and recovery, with request, owner, period, received, reference and follow-up columns.

Audience: IT audit, financial audit and SOC teams coordinating ITGC requests with client IT owners.

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How to use

1. Copy the sheet per system in scope. Keep one row per request; add rows for systems or controls your methodology covers.
2. Fill in Owner and Period when you send the request, Received and Reference when the record arrives, and Follow-up for anything missing or inconsistent.
3. Track references only (ticket numbers, export names, file index). Do not store the records themselves in this tracker.
4. Which controls apply, and what testing is required, is set by your firm's methodology and the engagement.

ITGC requests

One row per request. Pre-filled items are common ITGC records; your engagement decides which apply. The first row is a fictional example — overwrite it.

Dropdown columns in the XLSX edition: Received (Not yet / Partly / Yes).

ID	Area	Request	Owner	Period	Received	Reference (export / ticket / file index)	Follow-up
EXAMPL E	User access	Fictional example — delete this row. Current user list with roles for the payroll application.	Application owner	As at 31 Dec	Yes	IT-1.2 system export 05 Jan	Two generic accounts to be explained.
ITGC-01	User access	Current user list with roles and last login for each in-scope application, database and operating system.					
ITGC-02	User access	Periodic user-access review records for the period: who reviewed, when, and changes made as a result.					
ITGC-03	Access changes	List of accounts created, modified and removed during the period, from the system or ticketing tool.					
ITGC-04	Access changes	Approval records for new access and role changes (ticket, email or form) for the items you select.					
ITGC-05	Access changes	HR list of employees who left during the period, to compare with account removal dates.					

ID	Area	Request	Owner	Period	Received	Reference (export / ticket / file index)	Follow-up
ITGC-06	Privileged accounts	List of administrator and service accounts with the business reason and owner for each.					
ITGC-07	Privileged accounts	Records of privileged-activity monitoring or review for the period, where the client performs it.					
ITGC-08	Change management	List of changes deployed to production during the period, from the deployment tool or change system.					
ITGC-09	Change management	Approval and test records for selected changes, including who approved, who tested and the test result.					
ITGC-10	Change management	Records showing who can deploy to production and whether developers hold that access.					
ITGC-11	Backups and recovery	Backup schedule and job logs for the period, including failures and how they were resolved.					
ITGC-12	Backups and recovery	Most recent restore test or recovery exercise record, with the date, scope and outcome.					
ITGC-13	Operations	Batch-job or interface failure logs and the follow-up records for selected failures.					

Worked example (fictional)

Company names and figures are invented.

Fictional example: payroll application, calendar-year period

ITGC-01 (user access list): requested from the application owner for 31 December; received as a system export; reference IT-1.2; follow-up: two generic accounts to be explained.

ITGC-08 (deployed change list): the owner provides the list of production changes for the year; the tracker records the export name and that the list still needs to be compared with the deployment log.

References

AICPA Trust Services Criteria

<https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022>

ISO/IEC 27002:2022 — Information security controls

<https://www.iso.org/standard/75652.html>

IIA Global Internal Audit Standards (2024)

<https://www.theiia.org/en/standards>

Disclaimer

Preparation aid for CPA, SOC, IT and assurance teams — not an audit program, a list of required tests or evidence of compliance. Adapt it to your firm's methodology and professional standards. Record only references and status; do not paste client records into this file or send them through the website. The example row is fictional.