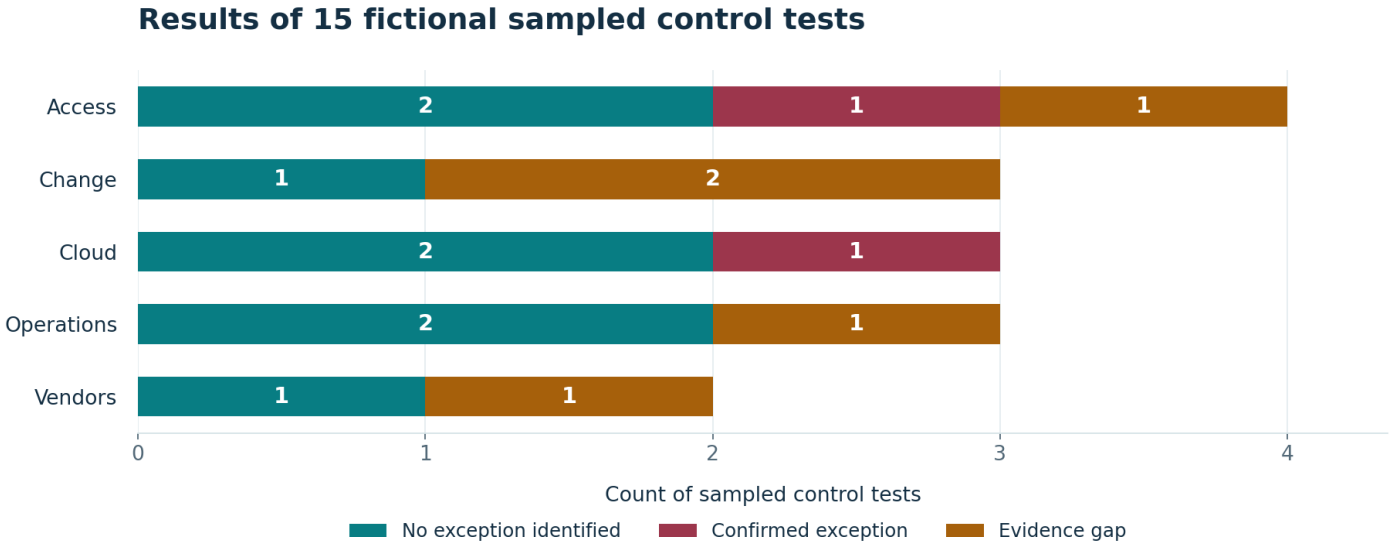
IT Audit & Control Reviews

Sampled control observations and audit delivery oversight

Harborline Cloud Services | Fictional review period: October 2026

All company details, records, results, dates, and actions are fictional. Each report is an independent illustrative scenario. These are not client results or testimonials.



What this means

Confirmed exceptions and evidence gaps are reported separately. The sample supports scoped observations; it does not establish effectiveness for the entire population.

Management decision

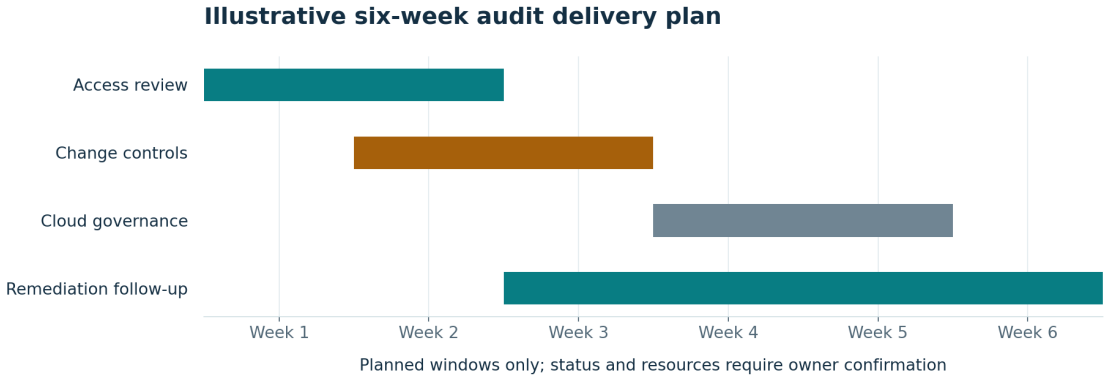
Confirm owners for the two exceptions, clarify missing records, and agree resources for the next reviews.

Scope, actions & completion evidence

Independent illustrative scenario: 15 control tests across five areas. Eight have no exception identified in the sample, two have confirmed exceptions, and five have evidence gaps.

Observation / status	Owner / sequence	Action & completion evidence
Privileged-access review Confirmed exception: a dated review was completed after the agreed deadline.	Identity owner Days 1-30	Track the exception, revise the review cadence, and retain next-cycle completion evidence.
Cloud change approval Confirmed exception: one fictional deployment lacked required approval.	Cloud owner Days 16-45	Document the exception and enforce approval gates; retain evidence of the next approved release.
Release traceability Evidence gap: two sampled change records are incomplete.	Application owner Days 1-15	Locate supporting records before deciding whether an operating exception occurred.

Virtual IT Audit Director / VP: portfolio view



Access: draft review. Change: fieldwork. Cloud: planned, specialist allocation pending. Remediation: recurring follow-up. Windows show plans, not completed reviews or assurance conclusions.

Review boundaries

No external audit opinion is issued. Criteria, period, samples, supervision, reporting, and independence are agreed in the engagement. Fractional leadership does not automatically appoint a corporate officer.

Discuss the service scope at https://mccauleysecurity.com/it-audit.html