



Appendix 2 – For new / amended controls – sample size required to demonstrate sustainability

The below table provides the sample size required to evidence adequacy of new/amended control execution over a sustainable period. The relevant samples should be attached to the closure evidence for each control listed in section 2 by the Finding Owner as part of his closure submission and referred to in section 3 of the closure pack.

A sample size of 2 means 2 distinct examples of evidence of the control operating (eg. If control is evidenced through actions taken at a meeting based on information presented – two meeting packs and minutes).

Note that the findings management policy require the finding owner to build the sustainability period in their action plan.

Control frequency	Sample size
Automated IT Control	1
Annually	1
Semi-annually	2*
Quarterly	2*
Monthly	3
Weekly	10
Daily	20
Multiple times per day	25

* For findings validation, the sample size can be reduced if not available by the Target Date and / or by end of validation period.

If the control is operating to an ad hoc frequency and sample selection cannot be determined based on the table above, the ad-hoc control table (see below) will be utilised.

Total control occurrence in last 12 months	Minimum sample size
1	1
2	2
3-4	2
5-12	3
13-52	10
53-365	20
>365	25