

## Observation Closure Matrix

Use this simple matrix to help you rapidly close an investigator or auditor's observations. There are five basic rules:

1. Use the **Inspectional Observation** column to list the investigator or auditor's observed deficiency; try to identify the larger context of the observation rather than the individual observed "symptom" of control breakdown or insufficiency.
2. The **Owner/Accountable** column indicates the individual tasked with resolving the problem. Such an individual should have at least a supervisory position in your organization, and preferably a role with budgetary and resource authority. Regulatory agencies and the courts hold company officers accountable, not staff or line workers, so it may be helpful to think of this column as the person to whom the company officer has delegated responsibility for fixing the observed deficiency.
3. Use the **Status** column to identify if the observation is closed, open, or pending (*i.e.*, work on fixing the issue is progressing but not yet complete).
4. Tasks that will stretch beyond 30-45 days need to have an associated plan (not necessarily a detailed project plan, though). The plan – and progress upon it – should then be listed in column four as part of the **Proof** to be included in the inspection/audit response.
5. Any resolution to an audit/inspection observation must have some sort of documentation or other record associated with it in order to prove that the gap no longer exists; list these records in the **Proof** column.

Inspectional Observation	Owner/Accountable	Status	Proof (records)