

Authorization Receipt Verification

SAMPLE · ILLUSTRATIVE DATA

A completed workpaper for independently re-verifying an EMILIA authorization receipt during a controls review — reproducible by anyone, with no reliance on the auditee or on EMILIA.

Engagement: [Client] FY26 controls review

Control objective: Segregation of duties on disbursements

Prepared by: [Auditor initials]

Workpaper ref: EP-AR-001

Period: 2026-01-01 – 2026-06-30

Reviewed by: [Manager initials]

CONTROL TESTED

A high-risk disbursement release requires a **named human authorization cryptographically bound to the exact payment** (amount, payee, destination account) before funds move. The auditor independently re-verifies the authorization artifact rather than relying on the auditee's application logs.

ARTIFACT UNDER TEST

receipt_id	rcpt_3f9a2c7e8b14d05a (SAMPLE)
action	payment.release
action context	amount=50000.00 USD · payee="Northwind Supply" · account=acct_9f12 (SAMPLE)
action_hash (SHA-256)	9c1f4b...a07e (canonicalized per RFC 8785)
approver	J. Rivera, Controller — key_class A (approver-held device key, ECDSA P-256)
issuer signature	Ed25519 (self-contained; public key carried in the packet)
verifier + version	@emilia-protocol/verify 1.6.0 (pinned + reviewed)

PROCEDURE PERFORMED

1. Obtained the self-contained receipt JSON for the sampled disbursement from the auditee. 2. Re-verified it **offline**: npx @emilia-protocol/verify receipt.json (network panel confirmed nothing uploaded). 3. Recorded each individual check below. 4. Confirmed verification required no access to the auditee's systems and no EMILIA backend.

VERIFICATION RESULTS

Check	What it proves	Result
challenge_binding	Approval is bound to this exact action; any altered parameter invalidates it.	PASS
user_verified	Approver passed biometric/PIN verification at the moment of approval.	PASS
user_present	A human was physically present at the signing device.	PASS
signature	Valid signature by the approver's enrolled device key.	PASS
client_data_type	Genuine authenticator assertion, not a replayed enrollment.	PASS
rp_id_hash	Signature scoped to the expected service, not lifted from elsewhere.	PASS
anchor	Included in the published Merkle anchor; history cannot be silently rewritten.	PASS
Overall		VALID

Conclusion (sample): The sampled disbursement carries an independently-verifiable authorization receipt binding a named, device-verified human (key_class A) to the exact payment parameters. The control operated for this item. **No exceptions noted.**

Exception pattern (for contrast): had a sampled governed action produced *no* receipt — or a key_class C artifact where policy requires Class A, or challenge_binding: false — that would be recorded here as a control exception. *Absence of a verifiable authorization is itself the finding.*

Scope of assurance. Offline verification proves the artifact is authentic, intact, and bound to the exact action. It does **not** prove the underlying decision was correct, nor establish real-world identity beyond the enrollment layer, nor prove one-time consumption (server-state). Procedure to close those: request the auditee's consumption record and any signed revocation statement (EP-REVOCATION-v1, also offline-verifiable) for this receipt_id.

Reproduce: `npx @emilia-protocol/verify receipt.json · open standard (Apache-2.0, IETF drafts) · the receipt does not expire and needs no EMILIA server · re-verifiable by anyone, years later.`

SAMPLE workpaper with illustrative data — not a real engagement. EMILIA Protocol · team@emiliaprotocol.ai · emiliaprotocol.ai/auditors · Full verification guide and the seven checks: emiliaprotocol.ai/auditors