FOR THE REVIEWER AND THE AUDITOR

Access review checklist: who can see, export or *delete* everything

Nineteen checks in eight groups, in the order of the step-by-step guide. Run the query, tick the box when the pass line is true, and write who holds the access beside it. "Ask" is the question to put to the org or to its owner. Query numbers match the guide.

ORG _____ REVIEWER _____ AS-OF DATE AND TIME _____ PRODUCTION OR SANDBOX _____

1 SCOPE AND WHO SIGNS — GUIDE STEP 1

- [ ] **Scope signed.** Pass: org, date, access types and two names are written down.
  Ask: who reviews, who approves, and are they two different people?

2 USERS AND HOW THEY GET ACCESS — GUIDE STEP 2

- [ ] **Active users counted.** Pass: one dated number that matches the Users list.
  Ask: queries 1.1 and 2.2, active users now and by user type

- [ ] **Access mapped.** Pass: no active user lacks a known profile or permission set.
  Ask: queries 2.1 and 2.3, users by profile and by permission set

3 WHO CAN SEE EVERYTHING — GUIDE STEP 3

- [ ] **View All Data.** Pass: a short named list, each name with a written reason.
  Ask: queries 3.1 to 3.3, which sets carry it, who holds it, how many people

- [ ] **View All Records on key objects.** Pass: holders named, groups checked.
  Ask: query 3.4 for each key object, and 3.5 for permission set groups

4 WHO CAN CHANGE OR DELETE EVERYTHING — GUIDE STEP 4

- [ ] **Modify All Data.** Pass: a short list of named admins, each signed, none by habit.
  Ask: queries 4.2 and 4.3, who holds it and how many different people

- [ ] **Bulk API Hard Delete.** Pass: nobody, or one named owner with a written reason.
  Ask: query 4.4, who can delete permanently and skip the Recycle Bin?

- [ ] **Modify All Records and Delete.** Pass: held only where someone can say why.
  Ask: queries 4.5 and 4.6, then swap in PermissionsDelete

- [ ] **Manage Users, Author Apex, Customize Application.** Pass: admin team only.
  Ask: query 4.1, which sets carry these and who is assigned them?

Sources, checked 21 Oct 2026: help.salesforce.com/.../admin_users · developer.salesforce.com/.../permissionsetassignment · developer.salesforce.com/.../objectpermissions · developer.salesforce.com/.../obj_ref_data_access · help.salesforce.com/.../000384401 · help.salesforce.com/.../users_sharing_vs_obj_level_perms · help.salesforce.com/.../000328731 · salesforce.com/.../SOX-best-practices.pdf

5 WHO CAN EXPORT

GUIDE STEP 5

- [ ] **Export Reports.** Pass: each holder's group owner confirms the need.
  `Ask: query 5.1, who can export reports?`

- [ ] **Weekly Data Export.** Pass: a very short list, with a record for every addition.
  `Ask: query 5.2, who can run the whole-org export?`

- [ ] **API Enabled.** Pass: each holder is a named person or a known integration.
  `Ask: query 5.3, API Enabled counted by profile`

6 STALE AND INTEGRATION USERS

GUIDE STEP 6

- [ ] **Stale users.** Pass: each is deactivated or has a written reason to stay.
  `Ask: queries 6.1 and 6.2, no login in your window, or never`

- [ ] **High access and stale.** Pass: none stays active without a signed reason.
  `Ask: query 6.3, Modify All Data holders who have not logged in`

- [ ] **Integration users.** Pass: each has an owner, a purpose and the least access.
  `Ask: queries 6.4 and 6.5, users on API-only profiles`

7 THE EVIDENCE TRAIL

GUIDE STEP 7

- [ ] **Evidence saved.** Pass: trail (180 days) and logins (6 months) copied before they age out.
  `Ask: queries 7.1 to 7.6 saved as files, with the as-of date`

- [ ] **Changes matched to approvals.** Pass: three sampled changes trace to an approval.
  `Ask: query 7.2, pick three permission set changes. Where is each approval?`

8 WRITE IT UP AND SIGN

GUIDE STEP 8

- [ ] **Record complete.** Pass: user, role, access, reason, approver, date and decision on every row.
  `Ask: are the queries and their saved output attached?`

- [ ] **Signed and scheduled.** Pass: two signatures and a next review date in a calendar.
  `Ask: what cadence does your policy set, and who owns the date?`

REVIEWER _____ APPROVER _____ DATE _____ NEXT REVIEW _____

Run the checks on your own org. Clientell AI connects to production or a sandbox and lists the users with high access and the permission sets behind them. 14-day free trial, no card: app.clientell.ai/signup

Sources, checked 21 Oct 2026: help.salesforce.com/.../000386319 · help.salesforce.com/.../admin_exportdata · help.salesforce.com/.../reports_export · help.salesforce.com/.../admin_monitorsetup · help.salesforce.com/.../users_login_history · developer.salesforce.com/.../setupaudittrail · developer.salesforce.com/.../loginhistory · salesforce.com/.../SOX-best-practices.pdf