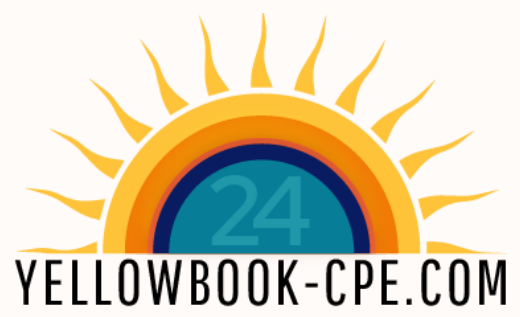


# 8 KEY PARTS OF YOUR AUDIT REPORT



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## CONCLUSION

So... did the audit subject align with the audit criteria? Tell the reader the answer as soon as possible: Page 1, paragraph 1! Keep your report clean and logical by making sure your objective and conclusion reflect each other.

## CRITERIA

What should it be? And who says it should be this way? Refer to an authoritative third-party source to make your results more convincing. Sorry to say, your personal opinion doesn't count for much, especially with a resistant auditee.

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## CURRENT CONDITION

Share specifics on how the subject matter did not meet the criteria. This is a great place to quantify the issue and provide context. Numbers, numbers, numbers...

## EFFECTS

Make sure to tell the reader why this issue matters. What is happening or has happened as a result of the condition? Try not to forecast what *could* happen since that's hard to tie to evidence and can damage your credibility.

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## CAUSES

Because there are often multiple and complex causes, this is the hardest element to nail. Avoid blaming people or asking for more time or money. Instead, focus on systemic causes and try an internal control weakness as your cause.

## RECOMMENDATIONS

Resolve the condition and the cause with feasible and auditable recommendations. Resist tacking on additional 'to-dos' for the auditee you didn't support in the rest of your report and retain the boundary between your role and the auditee's.

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## CLIENT RESPONSE

Readers want to know if the auditee plans to play along with your recommendations. If not, it could show that you are off-base or that the auditee is not cooperating. Either way, including the auditee's response helps the reader get some closure on the issues you raised.

## AUDIT METHODS

Summarize the evidence gathering techniques you used to back up your audit report. If your results are questioned, you can use the audit methodology section of your report to bolster your statements.

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