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# Writing Audit Reports: Evidence, Findings and Executive Summaries Training Course for Audit Teams

11 – 15 July 2027  
Manama





## Writing Audit Reports: Evidence, Findings and Executive Summaries Training Course for Audit Teams

**Ref:** 596\_30750 **Date:** 11 – 15 July 2027 **Location:** Manama **Fees:** 4300 GBP

### Programme Summary

Audit report writing is the subject of this one-week training course for internal auditors, audit managers and report reviewers, ending in a complete draft audit report for one engagement. Reports often fail because findings bury the evidence, root causes stay vague and summaries run longer than executives will read. The programme builds a repeatable method for turning working papers into findings, ratings, recommendations and a summary a committee can act on, applied to a case the participant selects. Mars Training Centre UK delivers this programme on audit report writing to mixed-organisation cohorts.

### The Business Case

Clear audit report writing decides whether assurance leads to action. Where findings are unsupported or recommendations are generic, management disputes the facts, responses arrive late and the same issues return in the next cycle. Teams that write from evidence, state cause and effect plainly and agree actions with owners give committees reports they can rely on and track.

- Report Turnaround: Falls as a standard structure and review checklist reduce rewriting.
- Management Disputes: Fall as every finding links to evidence agreed before issue.
- Repeat Findings: Fall as recommendations address root causes with named owners.

### Principles and Evidence Base

- IIA Global Internal Audit Standards: Their principles on communicating results shape the report content and quality checks in Sessions 3 and 4.
- ISO 19011: Its guidance on audit reporting and audit evidence informs the evidence-to-finding work in Sessions 1 and 2.

### Intended Participants

- Internal auditors who draft findings and recommendations from working papers.
- Audit managers who review and approve reports before issue.
- Audit leads who agree findings and actions with management.
- Quality reviewers who set and apply report standards.
- Risk and compliance staff who write assurance reports for committees.

Typical sectors include banking, energy, healthcare and public bodies.



## Learning Outcomes

1. Participants will be able to construct findings from evidence using condition, criteria, cause and effect.
2. Participants will be able to diagnose root causes behind control failures and weak findings.
3. Participants will be able to evaluate the strength of evidence behind a finding before it is reported.
4. Participants will be able to justify ratings and recommendations to management and committees.
5. Participants will be able to design an executive summary that states the conclusion and the required decisions.
6. Participants will be able to prioritise edits that make a draft report shorter and clearer.

## Programme Structure

### Day 1: Audit Report Writing Foundations

Who reads the report, and what must they decide after reading it?

- Reader and Purpose Map
- Engagement Conclusion Statement
- Report Structure Template
- Working Paper to Report Trail
- Style Guide for Auditors

### Day 2: Evidence and Findings

Is each finding supported by evidence that management will accept?

- Condition and Criteria Statement
- Evidence Sufficiency Check
- Cause and Effect Analysis
- Root Cause Tree
- Finding Fact Check Sheet

### Day 3: Ratings, Recommendations and Responses

How are findings rated, and are the actions specific enough to track?

- Finding Rating Scale
- Recommendation Design Rules
- Action Owner and Date Register
- Management Response Review
- Disagreement Resolution Protocol



## Day 4: Executive Summary and Committee Reporting

Can a senior reader grasp the conclusion in two minutes?

- Executive Summary Layout
- Overall Opinion Wording
- Key Message Ordering
- Committee Paper Format
- Reader Test Review

## Day 5: Applying the Tools to One Audit Report

Do the structure, evidence tests and summary produce one issue-ready report?

- Applying the Session 1 Report Structure Template
- Using the Session 2 Evidence Sufficiency Check
- Running the Session 3 Recommendation Design Rules
- Checking the Session 4 Reader Test Review
- Completing the Draft Audit Report

## Methodology

The programme uses a structured exercise method built on anonymised working papers, draft findings and management responses from banking, energy and public settings. Participants work in audit teams on a shared engagement, edit each other's drafts and receive written facilitator feedback on every exercise set.

- Suggested activity: Rewriting a vague finding into condition, criteria, cause and effect.
- Suggested activity: Cutting a long summary to one page for a committee.
- Suggested activity: Reviewing a draft report against a quality checklist.

## Capstone Output

Each participant completes a draft audit report for one engagement. It holds an executive summary, rated findings with evidence references, recommendations with owners and dates, and a record of management responses. The report is used at work as a model for the next engagement and as a reference when coaching colleagues or reviewing drafts.

## Frequently Asked Questions

### Is audit report writing suitable for auditors with little writing experience?

Yes. Audit report writing starts from findings built on evidence and moves step by step to summaries, with sample drafts for practice, so no writing background is needed.



## **Which standards does audit report writing draw on?**

Audit report writing draws on the IIA Global Internal Audit Standards for communicating results and on ISO 19011 for audit evidence and reporting.

## **How is the report from audit report writing used at work?**

You use the report as a model for the next engagement, as a basis for committee papers and as a reference when coaching colleagues or reviewing drafts.

## **How does audit report writing differ from technical report writing?**

Audit report writing centres on evidenced findings, ratings and agreed actions, while technical report writing centres on presenting design or engineering data to a decision maker.