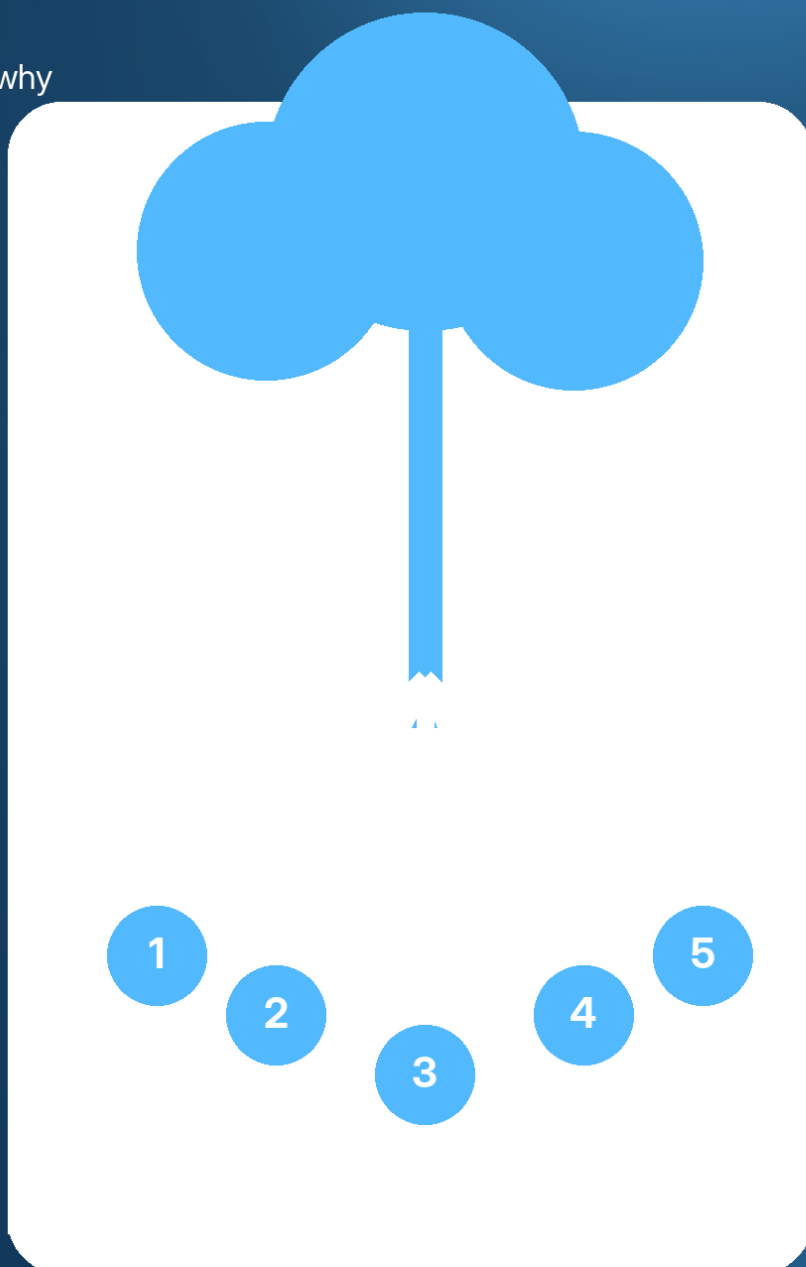


Root Cause Analysis Tool

Move beyond the symptom and identify why the control failure keeps happening.



PRACTICAL • WORKABLE • READY TO USE

1. Purpose & When to Use It

Use this tool when a finding risks being solved with a superficial action such as “remind employees” or “provide training.” It guides the auditor through repeated “why” questions and cause categories.

The output should lead to an action that changes the condition that created the issue, not just the visible symptom.

How to use this tool

1. Define the audit question or decision you need to support.
2. Complete the inputs using evidence available at the time - do not wait for perfect information.
3. Apply the scoring or decision logic on the next page.
4. Record the rationale behind important judgments.
5. Update the tool when new evidence changes the risk or conclusion.

Core Inputs

1. Observed issue	
2. Immediate cause	
3. Why did the immediate cause occur?	
4. Process / system cause	
5. People / capability cause	
6. Governance / ownership cause	
7. Incentive / behavior cause	
8. Data / information cause	
9. Root cause statement	
10. Evidence supporting root cause	

2. Decision / Scoring Matrix

Use the matrix as a disciplined prompt for judgment. Adapt thresholds to your organization where necessary.

Cause test	Yes / No
Does this cause explain multiple observed cases?	
Would removing it materially reduce recurrence?	
Is it supported by evidence rather than assumption?	
Is it within management influence?	
Does it explain why existing controls failed?	

Judgment Notes

3. Working Sheet

Complete this page during planning, fieldwork or issue validation. Keep entries brief and evidence-based.

Observed issue	
Immediate cause	
Why did the immediate cause occur?	
Process / system cause	
People / capability cause	
Governance / ownership cause	
Incentive / behavior cause	
Data / information cause	

4. Worked Example

The example below shows the level of detail the tool is designed for. Replace it with your own engagement information.

Issue	Travel claims repeatedly exceed hotel limits
Symptom response	Remind employees of policy
Root cause analysis	Limits have not been updated for high-cost markets; system permits claims without pre-trip cost visibility; approvers see individual items rather than total trip cost
Better action	Update limits by market, add pre-trip total-cost view and require documented approval for exceptions.

Auditor Reflection

What conclusion would you draw from this example? What evidence would you request next?

5. Quick Reference

Five reminders to keep the tool practical and audit-ready.

- 1 Do not stop at “human error.”
- 2 Training is rarely the root cause by itself.
- 3 Look for incentives, unclear ownership and system design.
- 4 Validate the root cause with process owners.
- 5 Actions should address the root cause you actually identified.

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