

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

REPORTING

Audit Report Executive Summary Template

A one-page executive-summary structure for communicating the message senior management needs first.



How to use this template

This template is designed as a practical starting point for audit report executive summary. Complete only the fields that add value to your methodology, keep evidence references traceable, and adapt terminology to your organization. The goal is consistency without turning documentation into bureaucracy.

AUDIT TITLE	PERIOD
OVERALL CONCLUSION	REPORT DATE
LEAD AUDITOR	AUDIENCE

GOOD TEMPLATE DISCIPLINE

- Write for the next reviewer, not only for yourself.
- Separate facts, management explanation and auditor judgment.
- Reference evidence rather than pasting everything into the form.
- Record changes to scope, ownership or conclusion as they occur.

Headline message

WHAT MANAGEMENT SHOULD KNOW

WHAT CHANGED / WHY NOW

OVERALL RISK IMPLICATION

Key issues

TOP 3 FINDINGS

COMMON ROOT CAUSE / THEME

POSITIVE CONTROLS / IMPROVEMENTS

Action & outlook

CRITICAL ACTIONS

MANAGEMENT COMMITMENT

FOLLOW-UP TIMING

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Overall: core controls operate, but vendor bank changes and emergency purchases create avoidable fraud exposure. Two priority actions due within 60 days.

Headline message - example

WHAT MANAGEMENT SHOULD KNOW

Example entry: Overall: core controls operate, but vendor bank changes and emergency purchases create avoidable fraud exposure. Two priority actions due within 60 days.

WHAT CHANGED / WHY NOW

Document the specific evidence, rationale and owner relevant to this field.

OVERALL RISK IMPLICATION

Document the specific evidence, rationale and owner relevant to this field.

EXAMPLE NOTE

Examples are intentionally simplified. In a real audit file, keep the wording specific enough that another auditor can understand what happened, why it matters and which evidence supports the conclusion.

Final quality check

- ☐ All mandatory fields are complete or clearly marked not applicable.
- ☐ Evidence references are traceable to the audit file.
- ☐ Important judgments and scope changes are documented.
- ☐ Open items have an owner and target date.
- ☐ The conclusion is consistent with the evidence recorded.
- ☐ Reviewer comments have been resolved or carried forward.

SIGN-OFF / FINAL NOTES

PREPARED BY / DATE

REVIEWED BY / DATE

FINAL CONCLUSION / DECISION

OUTSTANDING FOLLOW-UP