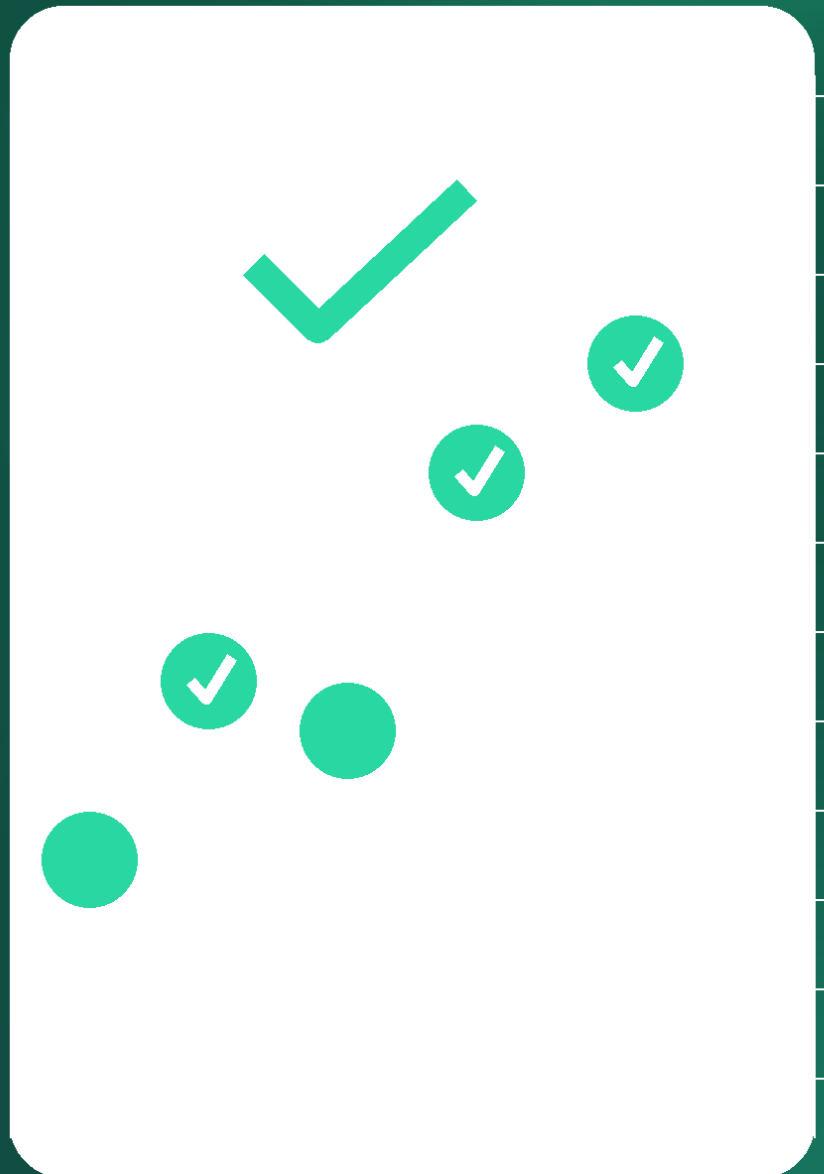


Management Action Plan Quality Tool

Challenge vague actions before they enter the follow-up tracker.



PRACTICAL • WORKABLE • READY TO USE

1. Purpose & When to Use It

Use this tool when management proposes corrective actions. It helps determine whether the action is specific, owned, measurable and actually addresses the root cause.

Strong follow-up starts before the report is issued. A weak action plan creates repeated extensions, unclear closure evidence and recurring findings.

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. Finding / root cause	
2. Proposed action	
3. Named owner	
4. Target date	
5. Deliverable / closure evidence	
6. Milestones	
7. Dependency	
8. Residual risk after action	
9. Interim control	
10. Validation method	

2. Decision / Scoring Matrix

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

Quality element	0	1	2
Specific	Vague	Partly defined	Clear deliverable
Root-cause aligned	No	Partial	Direct
Owner	None	Team only	Named accountable owner
Measurable	No evidence	Subjective	Objective closure evidence
Time-bound	No date	Broad period	Specific realistic date
Sustainable	One-time fix	Some sustainability	Embedded process/system change

Judgment Notes

3. Working Sheet

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

Finding / root cause	
Proposed action	
Named owner	
Target date	
Deliverable / closure evidence	
Milestones	
Dependency	
Residual risk after action	

4. Worked Example

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

Weak action	Finance will remind employees to follow the policy.
Improved action	By 30 Nov, Finance will configure the expense system to require reason codes and CFO approval for hotel-limit exceptions; monthly exception reporting will be retained for 12 months.
Closure evidence	System configuration screenshot, approval workflow test, first monthly exception report.

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 Reject “monitor more closely” without defining how.
- 2 Require a named owner, not only a department.
- 3 Agree closure evidence before the due date.
- 4 Use interim controls when final remediation is long-term.
- 5 An action is not complete because a policy was updated; verify implementation.

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