

FREE PRACTICAL GUIDE

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EXECUTIVE COMMUNICATION

How to Present Audit Results to Senior Management

A practical guide to turning detailed audit work into a clear executive conversation about risk, decisions and action

Why this guide matters

This guide is designed for internal auditors who need a concise, practical way to apply present audit results to senior management in real engagements. It focuses on decisions, evidence and common failure points rather than theory.

THE OUTCOME YOU WANT

A practical guide to turning detailed audit work into a clear executive conversation about risk, decisions and action.

The six-step approach

- 1 Start with the business question and overall conclusion.
- 2 Lead with the two or three risks that need management attention.
- 3 Use concise evidence and trend data; keep technical detail available as backup.
- 4 Explain root cause and business consequence without exaggeration.
- 5 Show actions, owners, due dates and any decision required from leadership.
- 6 Close with what Internal Audit will follow up and when.

Steps 1-3: Build the foundation

How to Present Audit Results to Senior Management

1

Start with the business question and overall conclusion.

Define the decision, risk or process question before collecting evidence. Write down what a good outcome would look like.

2

Lead with the two or three risks that need management attention.

Use actual transactions, system evidence, data and accountable owners to confirm how the process operates in practice.

3

Use concise evidence and trend data; keep technical detail available as backup.

Record assumptions, exceptions and boundaries early so later testing remains focused and reproducible.

AUDITOR PROMPT

Ask: "What evidence would convince another experienced auditor that this conclusion is reasonable?" If the answer is unclear, strengthen the planned work before moving on.

Steps 4-6: Turn work into assurance How to Present Audit Results to Senior Management

4

Explain root cause and business consequence without exaggeration.

Match the depth of work to the severity of the risk. High-risk conclusions need stronger evidence and clearer documentation.

5

Show actions, owners, due dates and any decision required from leadership.

Challenge exceptions for frequency, impact, root cause and management awareness before deciding what they mean.

6

Close with what Internal Audit will follow up and when.

Finish with an explicit conclusion and next action: no issue, improvement opportunity, finding, escalation or follow-up.

QUALITY CHECK

Before you finalize, ask whether the work directly answers the original audit question, whether evidence is sufficient, and whether a reader can understand the reasoning without being in the audit team.

TOO DETAILED

18 slides showing every sample exception.

EXECUTIVE VERSION

One slide: exposure, pattern, root cause, management action, owner, due date and decision needed.

BACKUP

Keep detailed exceptions in appendix or workpapers for questions.

What makes the example useful?

- It starts from a specific risk or audit question.
- It connects evidence and testing to a conclusion.
- It avoids treating process description as proof of control effectiveness.
- It leaves a clear path for management action or follow-up.

Quick reference - use this on your next audit

How to Present Audit Results to Senior Management

Five practical reminders

- Executives need decision-useful information, not a narrated workpaper.
- One clear chart or metric can be more persuasive than a page of text.
- Be ready to explain both evidence and limitations.

Mini self-check

- ☐ Have I linked the work to a clear audit objective or business risk?
- ☐ Is the evidence strong enough for the importance of the conclusion?
- ☐ Have I distinguished facts, explanations and assumptions?
- ☐ Have I considered root cause and recurrence, not only the immediate exception?
- ☐ Can management understand what decision or action is required?

RESOURCE NOTE

This is a practical learning resource, not formal professional guidance. Adapt the approach to your organization, applicable standards, regulation and audit methodology.