

FREE AUDIT TOOL

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REPORTING

Recommendation Strength Tool

Challenge whether an audit recommendation fixes the cause, reduces risk and can actually be implemented



1. Purpose & When to Use It

Use this tool before finalizing recommendations or agreeing management actions. It challenges whether the proposed response addresses the root cause, has a clear owner and outcome, is proportionate to the risk, and can be verified later.

Use this tool when

- Drafting an audit report
- Reviewing management responses
- Negotiating action plans
- Before accepting an action as sufficient

Core Inputs

1. Finding / risk	
2. Root cause	
3. Existing control gap	
4. Proposed response	
5. Action owner	
6. Target date	
7. Success evidence	
8. Residual risk	

2. Decision / Scoring Matrix

Use this matrix as a disciplined prompt for professional judgment. Adapt thresholds to the organization, engagement risk and available evidence.

Dimension	0	1	2
Root-cause fit	Treats symptom	Partly	Directly addresses cause
Risk reduction	Unclear	Some	Material and logical
Ownership	None	Shared / vague	Named accountable owner
Measurability	Cannot verify	Partly	Clear completion evidence
Sustainability	One-off fix	Some durability	Embedded / repeatable

Judgment Notes

RECORD THE RATIONALE BEHIND YOUR DECISION

3. Working Sheet

Complete this page during planning or fieldwork. Keep entries brief, evidence-based and specific enough for another auditor to understand your reasoning.

Finding / risk	
Confirmed root cause	
Proposed recommendation / action	
How it reduces risk	
Named owner	
Target date	
Completion evidence	
Residual risk after action	
Challenge / revision needed	

4. Worked Example

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

Finding	Employees repeatedly exceed hotel limits without documented approval.
Weak response	Remind employees to follow policy.
Root cause	Outdated country limits and no system warning / pre-trip cost visibility.
Stronger response	Update market-based limits, configure pre-trip visibility and define exception approval evidence.
Why	The response changes both the policy design and preventive process rather than relying only on communication.

Auditor Reflection

What conclusion would you draw from this example? What evidence, challenge or additional test would you need before relying on it?

REFLECTION / NEXT STEP

5. Quick Reference

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

1 Recommendations should reduce risk, not merely create paperwork.

2 Fix causes before adding another approval.

3 Name one accountable owner even when many teams contribute.

4 Define evidence that will prove completion.

5 Consider whether the action remains effective six months later.

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