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COURSE BROCHURE

Internal Audit Report Writing Skills Training Course

21 – 25 December 2026
Geneva

Internal Audit Report Writing Skills Training Course

Ref: 760_28623 **Date:** 21 – 25 December 2026 **Location:** Geneva **Fees:** 6500 GBP

Internal Audit Report Writing Skills is a 1-week training course for internal auditors and audit seniors who draft engagement reports, ending with a Model Engagement Report built from a real set of findings. Audit committees and process owners now act on short, rated reports rather than long narratives, so weak wording delays remediation. Jupiter Prime Training offers this course to auditors who turn fieldwork into decisions.

Why Internal Audit Report Writing Skills Matter Now

Three groups shape how audit reports are read today: audit committees with crowded agendas, process owners who must agree action plans, and senior management who compare ratings across business units and over successive audit cycles. A clear report gets issues fixed on time and protects the credibility of the audit function, while a vague one invites dispute, delays and repeat findings. The course rests on The IIA Global Internal Audit Standards, the IIA Three Lines Model, and the COSO Internal Control Integrated Framework.

Who Gains Most from Internal Audit Report Writing Skills

- Staff auditors who write first drafts of observations from working papers
- Audit seniors who assemble findings into a structured engagement report
- Audit managers who edit drafts and agree ratings before issue
- Risk and control specialists who contribute observations to joint reviews
- Quality reviewers who check reports against methodology before release

An internal audit function gains most when drafters and reviewers attend together, so the same finding structure and rating language carry from first draft to final sign-off.

Internal Audit Report Writing Skills Capabilities

The outcomes centre on the five attributes of an audit finding and on how evidence becomes a rated, readable observation that a process owner accepts.

- Structure each finding as condition, criteria, cause, effect and recommendation — process owners agreeing action plans
- Calculate an observation rating from impact and likelihood — audit managers comparing issues across units
- Write an executive summary of one page — audit committee members reading before meetings
- Specify recommendations that address root cause rather than symptoms — management responsible for remediation
- Test draft wording against working-paper evidence — quality reviewers signing off reports
- Communicate disputed findings in closing meetings — auditees and the chief audit executive

Key Internal Audit Report Writing Skills Terms

- Condition — what the auditor actually found, stated as a fact supported by evidence in the working papers.
- Criteria — the policy, standard or expectation against which the condition is measured.
- Cause — the underlying reason the condition differs from the criteria, identified through root cause analysis.
- Effect — the risk or consequence that results, or could result, from the gap between condition and criteria.
- Overall Engagement Opinion — the auditor's concluding rating on the adequacy of controls for the area reviewed.
- Management Action Plan — the agreed corrective step, owner and target completion recorded against each finding.

Internal Audit Report Writing Skills Day by Day

Day 1: The Engagement Report in Context

- IIA Global Internal Audit Standards on Communication — Required Report Elements
- Report Readers and Their Questions — Committee, Management and Auditee Needs
- IIA Three Lines Model — Assigning Action Ownership in Reports
- Report Templates and House Style — Consistency Across the Audit Function
- Sample Report Critique — Spotting Weak Wording and Missing Evidence

Day 2: Building Findings From Evidence

- Five Attributes of a Finding — Condition, Criteria, Cause, Effect, Recommendation
- Working Papers to Draft Observation — Tracing Every Statement to Evidence
- Root Cause Techniques Such as Five Whys — Separating Cause From Symptom
- COSO Internal Control Integrated Framework Components — Naming the Control Weakness
- Quantifying Effect in Operational and Financial Terms — Showing What Is at Stake

Day 3: Ratings, Opinions and Recommendations

- Observation Rating Scales — High, Medium and Low Consistency
- Overall Engagement Opinion — Linking Individual Ratings to a Conclusion
- SMART Recommendations — Actions Owners Can Implement and Track
- Management Action Plans — Owners, Target Completion and Evidence of Closure
- Repeat and Overdue Findings — Escalation Wording for Senior Management

Day 4: Executive Summaries and Clear Style

- One-Page Executive Summary — Key Messages for the Audit Committee
- Plain Language and Active Voice — Removing Jargon and Hedging
- Tone in Sensitive Findings — Factual Wording That Avoids Blame
- Tables and Heat Maps for Ratings — Presenting Results at a Glance
- Editing and Peer Review Checklists — Clearing Drafts Before Manager Review

Day 5: Practising the Model Engagement Report

- Case Findings From Procurement and Healthcare Audits — Applying the Five Attributes
- Rating Calibration Exercise — Applying the Scale to Case Observations
- Closing Meeting Role Play — Defending Findings With Auditee Pushback
- Executive Summary Rewrite — Applying Plain Style to a Case Draft
- Model Engagement Report — Assembling Summary, Findings and Action Plans

Applying Internal Audit Report Writing Skills After the Course

- Rewrite the findings of a recently closed engagement using condition, criteria, cause, effect and recommendation.
- Lead a rating calibration session with fellow auditors on five live observations so the audit function applies one scale consistently.

Internal Audit Report Writing Skills Questions FAQ

What are Internal Audit Report Writing Skills and why do they matter now?

Internal Audit Report Writing Skills are the techniques for turning fieldwork evidence into rated findings and short summaries that readers act on. They matter now because audit committees expect brief, decision-ready reports and process owners challenge vague observations.

Which roles gain most from Internal Audit Report Writing Skills?

Staff auditors, audit seniors and audit managers who draft or edit engagement reports gain most. Quality reviewers also benefit.

How do Internal Audit Report Writing Skills differ from general business report writing?

Internal Audit Report Writing Skills focus on the five attributes of an audit finding, observation ratings and management action plans. General report writing covers wider documents without audit evidence standards.

What do you bring back from Internal Audit Report Writing Skills?

You bring back a Model Engagement Report built from case findings, a rating approach you can calibrate with colleagues, and an editing checklist that shortens review cycles for your next engagement.

Internal Audit Report Writing Skills: The Way Forward

The Model Engagement Report becomes the reference draft for the next engagement an auditor leads. Its first use is deciding how each observation is rated and summarised for the audit committee. Audit managers and quality reviewers use it to set a common standard, and it is worth revisiting after the first closing meeting.