## **Developing Audit Observations**

## **COURSE DESCRIPTION**

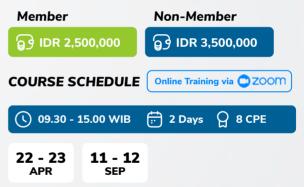
A significant amount of time is committed to an internal audit engagement, and a clear and actionable audit observation is critical to communicate issues noted during the engagement. Audit observations provide management, the board, and stakeholders with adequate detail and an objective summary of an organization's operations, risks, and controls, as well as a thorough summary of the audit work performed. Audit observations are the means by which internal audit communicates audit results. But what does it take to develop an actionable audit observation, and what signifies an audit observation as actionable?

This highly interactive course provides internal auditors with timely insights into how to utilize critical-thinking techniques to translate audit findings into actionable audit observations. This course is not focused on the act of audit report writing, but rather on the foundational component of audit reporting — an effective audit observation. This course reviews the common writing mistakes that impact an internal auditor's ability to effectively communicate audit observations. During this course, participants will practice writing audit observations, as well as review audit observations for peers.

## **COURSE TOPICS**

- Value of Audit Observations.
- Overcoming Common Mistakes in Writing Audit Observations.
- Developing Effective Audit Observations.

## COURSE INVESTMENT



Registration on : www.iia-indonesia.org