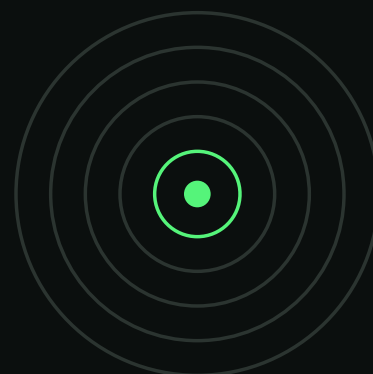


ANATOMY OF A GOOD AUDIT FINDING

A finding should do more than describe
what went wrong.

**It should make the risk clear enough
for the business to act.**



THE PROBLEM

Finding something wrong
is the easy part.

Explaining why it matters
is the real audit work.

A WEAK FINDING OFTEN STOPS HERE:

*"The process did not comply
with the procedure."*

THE FIVE QUESTIONS

Management needs more than an exception.

01 What actually happened?

02 What should have happened?

03 Why did the gap occur?

04 Why does it matter to the business?

05 What needs to change?

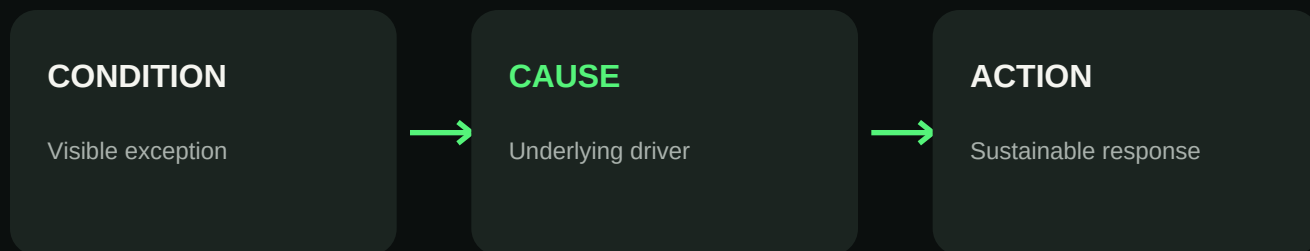
THE ANATOMY

A strong finding connects five elements.

- | | | |
|----|---------------|----------------------------|
| 01 | CONDITION | What actually happened? |
| 02 | CRITERIA | What should have happened? |
| 03 | CAUSE | Why did the gap occur? |
| 04 | IMPACT / RISK | Why does the gap matter? |
| 05 | ACTION | What needs to change? |

THE CRITICAL DISTINCTION

Do not fix the condition and leave the cause alive.

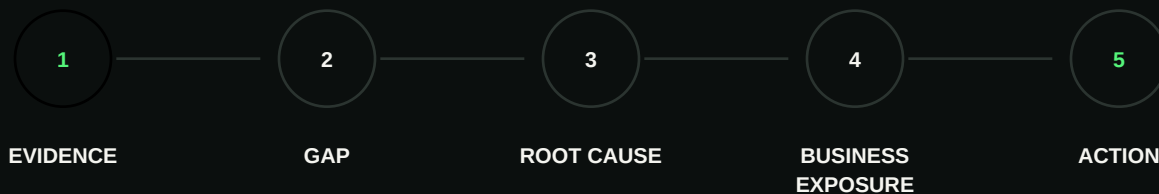


A recommendation should address the cause.

Otherwise, the finding may be closed on paper while the same risk remains inside the business.

THE LOGIC CHAIN

A finding should tell one connected story.



If one link is weak, the finding becomes harder to understand, defend, or act upon.

QUALITY TEST

Before releasing a finding, ask five things.

- ☐ Can the evidence support the condition?
- ☐ Is the criteria relevant and clear?
- ☐ Did we identify the real root cause?
- ☐ Is the business exposure understandable?
- ☐ Does the action address the cause?

THE TAKEAWAY

**The objective is not
to prove the auditor
found something wrong.**

**Make the risk clear
enough for the
business to act.**

A useful finding explains what happened,
why it matters, and what needs to change.

Beyond the numbers. Inside the business.