

# Internal Audit Reporting

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The Institute of  
Internal Auditors



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# Speaker



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Kat Seeuws is Vice President, Standards & Guidance at The Institute of Internal Auditors (IIA) Global Headquarters. Previously CEO of IIA Belgium, Kat has extensive experience in internal control and audit, especially in the public sector.

Kat began her career as a tax inspector, later advising on internal control development for the Belgian federal government. In 2018, she joined the European Commission as a national expert, supporting the Public Internal Control Network. Kat has also consulted for Grant Thornton, focusing on audit and quality assessment for public sector clients. Her international work includes projects with the European Commission, OECD, and World Bank, advancing public administration reform.

# Agenda

## Internal Audit Reporting

- Communicating and Reporting in the Global Internal Audit Standards
- Additional Guidance
- Global Trends in Internal Audit Reporting

# Communication and Reporting in the Global Internal Audit Standards



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Standards™

2024 EDITION



# Communication as a Basis for Good Reporting

## Principle 11 – Communicate Effectively

Highlights high-quality communication as essential to **building trust with boards and senior management**.

### Standard 11.1 – Building Relationships and Communicating with Stakeholders

- Requires **ongoing, two-way communication** with the board, management, and other stakeholders.
- Emphasizes trust, clarity, and understanding **stakeholder needs**.
- Communication is expected **before, during, and after** engagements, not just at reporting stage.

### Standard 11.2 – Effective Communication

- Requires communications to be **accurate, objective, clear, concise, constructive, complete, and timely**.
- Applies to **all forms** of communication (oral, written, formal, informal).
- Reinforces professional judgment in tailoring messages to the audience.

### Standard 11.3 – Communicating Results

- Clarifies **what to communicate**: engagement conclusions, significant findings, recommendations and/or agreed action plans.
- Results must be communicated to **appropriate parties**, including senior management and the board as relevant.
- Explicitly supports reporting **themes, root causes, and enterprise-level insights**, not just isolated findings.

### Standard 11.4 – Errors and Omissions

- Requires **prompt correction and communication** if a significant error or omission is discovered after reporting.

### Standard 11.5 – Communicating the Acceptance of Risks

- Requires explicit communication when management **accepts risk** that internal audit considers significant.
- The board must be informed when accepted risk exceeds the organization's risk tolerance.



# Reporting Audit Results

## Principle 13 – Plan Engagements Effectively

Included communication not a single reporting moment, but as an **ongoing responsibility throughout the audit engagement cycle**.

### Standard 13.1 – Engagement Communication

- Requires communication with management **during engagement planning and execution**.
- Ensures **alignment** on objectives, scope, timing, and expectations.
- Reinforces that “**no surprises**” is the norm.

## Principle 15 – Communicate Engagement Results and Monitor Action Plans

Included communication, not a single reporting moment, but as an **ongoing responsibility throughout the audit engagement cycle**.

### Standard 15.1 – Final Engagement Communication

- Requires a final engagement communication that **includes** scope and objectives, conclusions, significant findings, **recommendations/action plans**.
- Requires disclosure of any **nonconformance** with the Standards, if relevant.

### Standard 15.2 – Confirming the Implementation of Recommendations or Action Plans

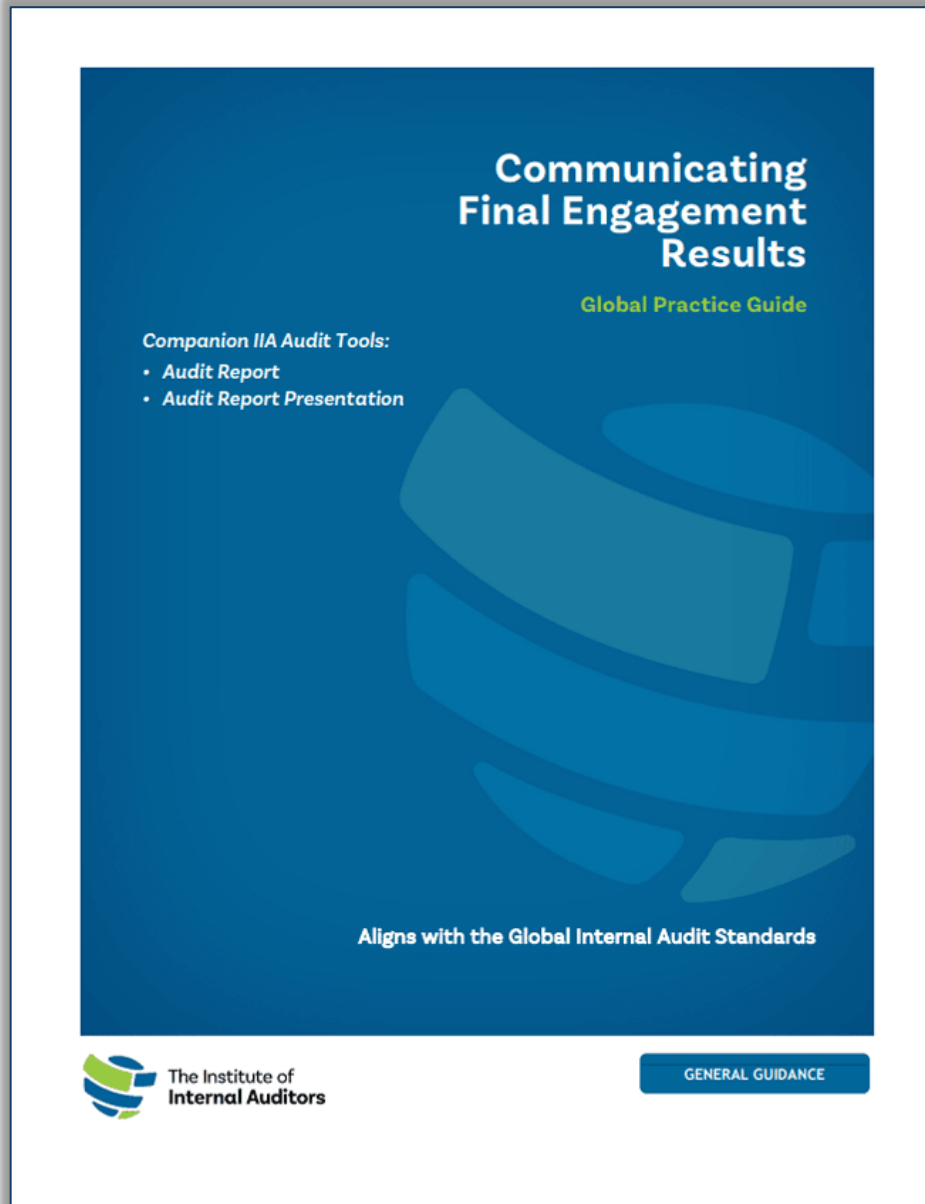
- Requires internal audit to establish and maintain a process **to monitor implementation**.
- **Follow-up must be**
  - Risk-based.
  - Proportionate.
  - Reported to appropriate stakeholders.
- Reinforces **accountability** but avoids turning internal audit into management.



# Additional Guidance



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### Global Practice Guide: *Communicating Final Engagement Results*

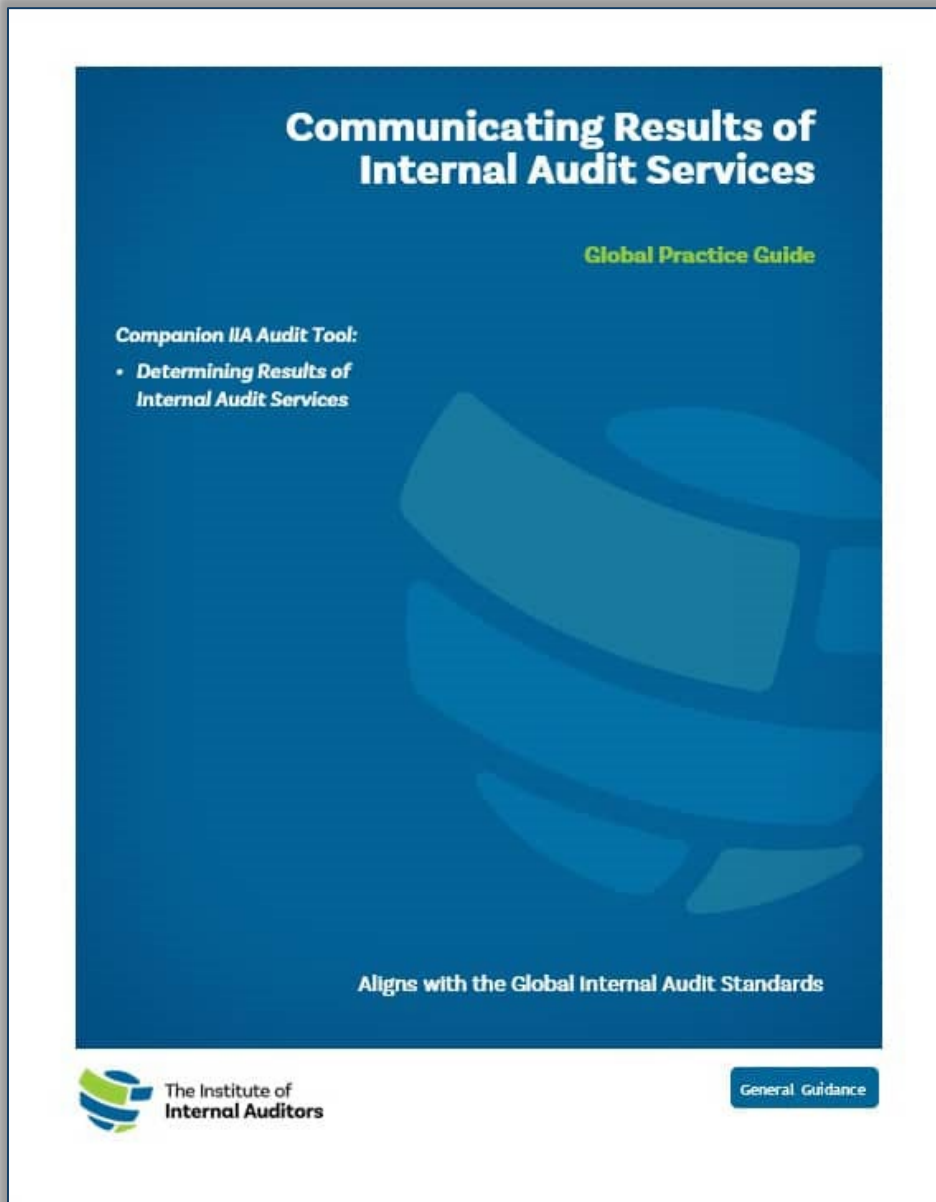
- Positions reporting as **decision-enabling communication**, not a static deliverable.
- Emphasizes **audience-focused**, timely reporting with clear conclusions and key messages.
- Encourages balanced reporting, including **good practices and improvements**.

### IIA Audit Tool: *Communicating Final Engagement Results – Audit Report Presentation*

- Translates reports into **board-ready, visual communication**.
- Supports concise storytelling and **effective dialogue** with senior stakeholders.

### IIA Audit Tool: *Communicating Final Engagement Results – Audit Report*

- Provides a **structured, customizable report template** aligned with the Standards.
- Reinforces clear linkage between **findings, impact, and action plans**.
- Supports consistency while remaining **scalable and flexible**.



## Global Practice Guide: *Communicating Results of Internal Audit Services*

- Clarifies **how to express results**: finding significance, engagement conclusions, and cross-engagement themes.
- Promotes **consistent, transparent judgments** grounded in criteria and risk appetite.
- Strengthens the link between results and **organizational objectives**.

## IIA Audit Tool: *Determining Results of Internal Audit Services*

- Supports **objective rating of findings and conclusions** using defined criteria.
- Enhances **credibility and consistency** in professional judgment.

# Global Trends in Internal Audit Reporting



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# Internal Audit Reports in 2026 and Beyond

## Use of AI and advanced analytics

- AI supports **drafting, synthesis, and trend identification** in reports.
- Enables **more forward-looking and risk-focused insights**.
- Judgment and conclusions **remain with the auditor**.

## Digital and dynamic reporting formats

- Shift from static reports to **dashboards and interactive views**.
- Greater use of **visuals to highlight themes and priorities**.
- Supports **ongoing visibility**, not just point-in-time reporting.

## More frequent and informal communication

- Increased use of **interim updates and informal briefings**.
- Focus on **timeliness over formality**.
- Reinforces “no surprises” and continuous dialogue.

## From findings to insights

- Reporting increasingly emphasizes **conclusions, themes, and implications**.
- Less focus on exhaustive detail; more on **what matters and why**.
- Stronger linkage to **strategy, risk, and decision-making**.

## Tailored reporting for boards and executives

- Clear separation between **executive-level messages and technical detail**.
- Greater expectation for **concise, decision-grade communication**.
- Increased attention to **emerging and interconnected risks** (for example, AI, cyber).

# Thank you!

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