

Trends in Audit Engagement Reporting Practices

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Audit Communication

Audit Engagement Communication is given due consideration in the GIAS.

How to communicate?

- in writing
- orally
- interim versus final

Who are the readers of the internal audit reports?

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- ❑ Boards and Audit Committees
- ❑ Top Management
- ❑ Process owners, Middle management, Second Line functions
- ❑ External parties

Questions to ask yourselves:

- What will they do with the report?
- What may irritate them?
- What may persuade them?

Comments from our main Stakeholders

- ❑ Reporting cycle takes too much time
- ❑ Audit reports are too long
- ❑ Difficult to understand priorities: what is critical?
- ❑ In the case of critical findings, why was there no early escalation?
- ❑ Readability is sometimes questionable
- ❑ Too many details
- ❑ Why are the main observations lost in lengthy reports?
- ❑ Conclusions are missing

Some good Audit Reporting Trends

- ❑ Write for your readers, not for yourself
- ❑ Do not overcrowd report pages
- ❑ Use sales techniques to deliver your message
- ❑ Use bullet points instead of lengthy sentences
- ❑ Use graphs and tables when appropriate
- ❑ Consider putting details in an appendix
- ❑ You may start with a threat but always close with a positive proposition
- ❑ Write solution-focused reports instead of problem-focused reports
- ❑ Dare to conclude!

THANK YOU!

