

## AUDIT RECOMMENDATIONS: 5 Tips for Eliciting Change

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### LET THE AUDITEE DEVELOP THE SOLUTION

You don't have to come up with fixes all by your lonesome! Instead, have a quick chat with the auditee. Ask them if they think the issue is significant. If yes, ask them if they should do something about it. If yes, ask what they will do about it. And... voilà! You have a feasible recommendation and the auditee retains control of their own work. Win-win!

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### MAKE SURE IT'S AUDITABLE

If you follow IIA standards, you need to follow up on your recommendations in the future. Can you imagine testing to prove that your recommendation has been implemented? If not, it's time for a rewrite.



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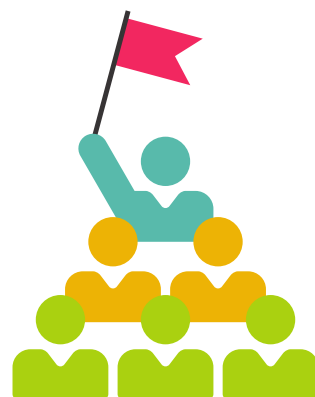
### GET SPECIFIC

How will you prove the auditee has 'enhanced oversight,' 'strengthened controls' or 'increased monitoring?' Replace those vague terms with something auditable the auditee can act upon. Your goal is to write up issues ONCE and the auditee acts to resolve it before your next visit so you never have to bring it up again.

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### ID AN ACCOUNTABLE PARTY

Ask the auditee who has the responsibility to implement the recommendation on their team, then weave that accountable party into your audit report. Don't name names. Instead, identify a role, such as a data analyst or accounting supervisor. That way, if the responsible party gets another job, the issue still has a chance of getting resolved.



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### RESOLVE BOTH: CONDITION & CAUSE

Most findings identify two problems: The condition and the cause of that condition. Make sure all of the issues you bring up have been addressed by the recommendations. Resist tacking on more recommendations not supported directly in the body of your finding.

