

Internal Control Audit Report Outline

I. EXECUTIVE SUMMARY

- Purpose and objectives of the audit
- Scope of engagement
- Key findings and conclusions
- Overall assessment

II. INTRODUCTION

- Background information
- Description of the audited entity/process
- Audit standards and guidelines followed

III. AUDIT SCOPE AND METHODOLOGY

- Coverage/period under review
- Audit approach and methods used
- Criteria for evaluation

IV. DETAILED FINDINGS

- Summary of tested controls
- Results of control assessments
- Identified weaknesses and deficiencies
- Supporting observations and evidence

V. RECOMMENDATIONS

- Suggested improvements
- Prioritization of actions
- Management's response (if applicable)

VI. CONCLUSION

- Summary of audit results
- Conclusion on the effectiveness of internal controls

VII. APPENDICES

- List of documents reviewed
- Detailed audit procedures

- Organizational charts or process flows
- Other supporting information