

REPORTING AND FOLLOW-UP

REPORTING OVERVIEW

Reporting Results

The audit report should be placed on the Office of University Audits web site after the audit is completed. Access to the report will be limited to the individuals on the audit report distribution list.

The report is to include the objective(s) and scope of the audit and an opinion, based upon the audit objective(s) and results of the work performed. The report should also list corrective action and the management and audit team members.

Alternative Reporting Methods

If the situation warrants, an alternative reporting method may be used with the concurrence of the Executive Director. Document the reason for the alternative method in the audit workpapers.

Report Responsibility

The audit report process is as follows:

- The auditor writes the draft report.
- The auditor completes the appropriate sections of the audit report *Checklist*.
- Audit Management reviews the draft report and *Checklist*.
- A peer review is performed by another member of audit management.
- The Executive Director reviews the draft report.
- An Exit conference occurs.
- The administrative support staff develops a web version of the audit report.
- All team members review and the audit report is published.