**IS Audit Report Template**

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| The template that begins on page 2 of this document is to be used in developing an IS audit report. Several factors impact the content and length of the report, such as:   * Type of audit * Complexity of entity operations and systems * Number of audit objectives and audit findings * Different readership categories * Details needed to make the content understandable * Disclosures * Required supplemental information   For example, reports that are made available to the public are likely to contain more explanatory material than internal audit reports that are submitted solely to auditee management within an organization. |
| NOTES:   1. This template includes recommended standard language and identifies areas where audit-specific information should be included. For additional guidance, see the section on audit report content. 2. The text in *green/italics* format indicates template instructions that should be replaced with relevant text. 3. This template has been modified from its original version to fit the criteria for Open Classrooms, Software Architect Path, Project 3. |

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| INDEPENDENT AUDITOR’S REPORT |
| [*Insert name of the audit organization*] |
| [*Insert name of the auditee organization*] |
| [*Insert start date to end date of the audit period covered by the audit*] |

[*Insert date of audit report issuance*]

[*Insert name of auditee organization*]

[*Insert address and country of auditee organization*]

We are presenting the results of our IT audit [*insert audit title*] covering the period of [*insert start date to end date of the audit period*]. The report includes our conclusions and/or opinion regarding the [*insert abbreviated statement of scope*] and [*summarised statement of audit objective(s*)]. The audit was conducted in accordance with the IS Audit and Assurance Standards and IS Audit and Assurance Guidelines issued by ISACA. We believe that the evidence obtained provides a reasonable basis for our conclusions and findings regarding the audit objectives.

[*Insert signature of chief auditor or signed name of the audit organization including location*]

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**INTRODUCTION**

*[An introduction typically includes the following details:]*

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| Description of the business |
| *[Typically includes a high-level description of the business organization, which includes its mission, primary business objectives, customer/client base, and location (worldwide provider of X headquartered in Y).]* |

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| High-level statement of purpose |
| *[Typically includes a high-level statement of the purpose of the audit to support the understanding of external readers of the report. For example, for a general controls audit you can state “Our audit focused on an examination of certain IT general controls over and within the [insert name of auditee entity] business operations and/or IT environment.]* |

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| IT area that is the subject of the audit |
| *[Identify the IT area (function, system, project or other) that is the subject of the audit).]* |

**EXECUTIVE SUMMARY**

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*[High-level description of the primary message of the report]*

*[Key audit objectives]*

*[Summary of audit results]*

**AUDIT SCOPE**

In accordance with [*insert source of audit authority, such as audit charter, law or contract agreement*], we performed an audit of [*insert primary topic area of audit scope*] at the [*insert name of auditee organization*], for the period of [*insert start date to end date of the audit period covered by the audit*]. The scope of our audit consisted of an evaluation of *[insert IS audit area, such as function, system, IS or business project]*.

The audit was conducted in accordance with the IS Audit and Assurance Standards and IS Audit and Assurance Guidelines issued by ISACA [*insert other applicable standards and guidelines*]. Those standards require that the audit be planned and performed to obtain sufficient, relevant and valid evidence to provide a reasonable basis for the conclusions, opinions and audit findings (if any).

*[If the auditee is likely to expect reviews or examinations that are not included under the scope of the engagement, the audit scope section should identify the limitations. An example is, ‘Our scope was limited to an examination of controls regarding physical security and disaster recovery testing’.]*

**AUDIT OBJECTIVES**

Our audit objective was to determine whether adequate controls were in place and in effect to provide reasonable assurance that [*insert statement of what is to be attained through the use of controls*]*. [For example, ‘*Our audit objective was to determine whether adequate controls were in place and in effect to provide reasonable assurance that only authorised users could access the (*insert name of IS system)’.]*.

*[Because this section may include more than one audit objective, objectives should be presented in a logical order in terms of importance and whether more-specific objectives come under overarching audit objectives. For internal control examinations and performance audits, statements of audit objectives should be directly tied to the related control or operational objectives. In addition, audit objectives should use language such as ‘*To determine whether, to assess *or* to evaluate’ *and not use language such as* ‘The purpose of the audit is to ensure that adequate controls . . .’ *because that is auditee responsibility.]*

*[If it is an internal control examination, include a statement that professionals have conducted the audit engagement to express an opinion on the effectiveness of control procedures.]*

*[The maintenance of an effective internal control structure, including control procedures for the area of activity, is the responsibility of management.]*

**AUDIT METHODOLOGY**

**Pre-audit/Audit planning**

To determine audit scope and objectives, we performed pre-audit (audit planning) steps, which included obtaining and recording an understanding of the *[insert name of auditee organization]* mission, relevant business operations and supporting technology. We identified operational, legal and regulatory requirements and the auditee organization’s IT infrastructure by reviewing relevant documentation and conducting interviews with auditee management. We conducted site visits of business and IT operational areas and performed a high-level risk assessment.

Our audit planning included:

* Obtained and reviewed policies and procedures
* Obtained and reviewed contracts with third parties
* Identified critical success factors for mission-critical IT operations
* Identified audit criteria, assessed materiality and determined the appropriateness of stated controls

We developed audit objectives in relation to the identified control and operational objectives and developed our audit strategy in relation to the audit’s scope and objectives.

**Conducting the Audit**

*[The audit methodology should provide a high-level explanation of how the audit was performed for each audit objective. The methodology should identify the nature and extent of audit work, sources of audit criteria, whether reliance was placed upon the work of other professionals, the type of analysis performed, and the basis for conclusions drawn.]*

Our audit was conducted in accordance with IS Audit and Assurance Standards and IS Audit and Assurance Guidelines issued by ISACA and [*insert any additional auditing standards relevant to the audit*], and generally accepted industry practices. The audit criteria that was used in the audit included management policies and procedures, [*insert identification of legal or regulatory references]*, and management control guidelines, which are outlined in COBIT® 5, as issued by ISACA.

**AUDIT RESULTS OR AUDIT FINDINGS**

The purpose of this section is to provide a detailed explanation of the audit findings, recommendations and management responses.

1. **System Architecture**

*[Insert condition: What is the finding?]*

*[Insert criteria: What should be?]*

*[Insert cause: What is the reason for the condition?]*

*[Insert effect: What is the impact of the condition?]*

***[Insert recommendations]***

1. **Performance Assumptions/Analysis**

*[Insert condition: What is the finding?]*

*[Insert criteria: What should be?]*

*[Insert cause: What is the reason for the condition?]*

*[Insert effect: What is the impact of the condition?]*

***[Insert recommendations]***

1. **Existing Technologies Assessment**

*[Insert condition: What is the finding?]*

*[Insert criteria: What should be?]*

*[Insert cause: What is the reason for the condition?]*

*[Insert effect: What is the impact of the condition?]*

***[Insert recommendations]***

1. **System Capability Assessment**

*[Insert condition: What is the finding?]*

*[Insert criteria: What should be?]*

*[Insert cause: What is the reason for the condition?]*

*[Insert effect: What is the impact of the condition?]*

***[Insert recommendations]***

1. **Risks and Limitations**

*[Insert condition: What is the finding?]*

*[Insert criteria: What should be?]*

*[Insert cause: What is the reason for the condition?]*

*[Insert effect: What is the impact of the condition?]*

***[Insert recommendations]***

1. **Proposed solution**

*[Insert overview of solution proposal]*

*[Insert expected results]*

*[Insert performance/efficiency objectives]*

*[Insert discussion of project feasibility, opportunities, and risks]*

*[Insert estimated cost-benefit analysis]*

*[Insert definition of required resources]*

**AUDIT CONCLUSION OR OPINION**

The purpose of this section is to provide an overall conclusion or opinion with respect to the engagement’s audit objectives. Understandably, the engagement was performed as an examination with an appropriate level of audit testing, in accordance with all relevant audit standards, and conclusions based on sufficient, relevant and valid evidence.

The audit included management policies and procedures, *[insert identification of legal or regulatory references]*, and management control guidelines, which are outlined in COBIT 5, issued by ISACA.

**APPENDICES**

*[Appendices could include information to enhance report readability and understandability and provide additional background. For example, appendices in the report could include, but are not limited to, the following:*

1. *Acronyms and abbreviations*
2. *Glossary of terms*
3. *Full copy of auditee response*
4. *Details of specific audit test and methodology*
5. *Users of the reports (This needs to comply with organization protocol. This list might grow over time after issuance of the report. The audit organization should keep a list of all recipients of the report. The list may include a statement, ‘for public distribution’.)*