|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Issue 1. Brief Header | | | | | | Medium | |
| **Magnifying glass with solid fill** | **Detailed Finding**  **This is the description of the issue. Provide a clear and concise explanation of the finding. Explain the nature of the discrepancy, non-compliance, or weakness that was identified during the audit. Audit criteria: Reference the specific standard, policy, procedure, or regulation that was not met or was violated. This provides context and helps readers understand the basis for the finding.**  **Optional:**  **Evidence: Present the specific data, documents, or observations that support the finding. This can include quotes from interviews, excerpts from documents, or any other relevant evidence that substantiates the issue.** | | | | | | |
| Radioactive with solid fill | **Risks**  **Impact or risk: Explain the potential consequences or risks associated with the finding. This may include financial loss, reputational damage, regulatory penalties, or operational inefficiencies.** | | | | | | |
| Medal with solid fill | **Recommendations** | | | | | | |
| Cause or root cause: Identify the underlying reason(s) that led to the finding. This could be a lack of training, outdated policies, unclear procedures, or any other factor that contributed to the issue.  Recommendation(s): Offer practical and actionable recommendations for addressing the finding. These should be specific, achievable, and aimed at mitigating the risks and improving the organization's internal controls and processes. | | | | | | |
|  | **Agreed action(s)** | | | | **Action owner** | | **Due date** |
| Brainstorm with solid fill | Responsible party or department: Indicate the individual or department responsible for implementing the recommendations and correcting the issue. | | | | Name  Job Title | | Month Year |
|  |  |  |  |  | | | |