

## ILLUSTRATIVE EXAMPLE | FICTIONAL DATA

# From finding to action

A short example of an audit finding. This demonstrates the presentation of evidence and recommendations; it is not a real client finding.

| Element             | Illustrative content                                                                           |
|---------------------|------------------------------------------------------------------------------------------------|
| Evidence            | Six of ten sampled records named an action owner; four recorded a completion date and outcome. |
| Finding             | The sample did not consistently show whether planned actions had been completed.               |
| Practical next step | Agree a completion entry covering the action, date, outcome and any further review.            |
| Follow-up           | Review a new sample at an agreed point and record remaining actions.                           |

Scope limit: incomplete records do not establish that the actions themselves did not take place. Actual outputs follow the agreed brief.