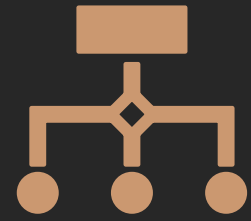


**ESSENTIALS OF A**

**GOOD**

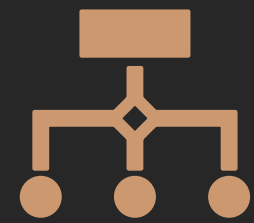
**INTERNAL**

**AUDIT REPORT**



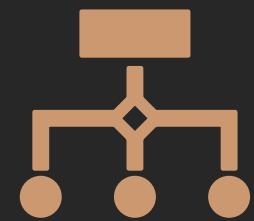
**ACCURATE**

**Free from errors  
and Distortions  
and faithful to the  
Underlying Facts**



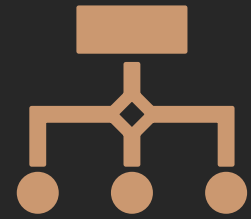
## OBJECTIVE

Fair, impartial, and unbiased and is a result of a fairminded and balanced assessment of all relevant facts and circumstances.



## CLEAR

Easily understood and logical, avoiding unnecessary technical language and providing all significant and relevant information.

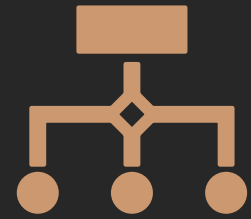


## CONCISE

To the point, avoid unnecessary elaboration, superfluous detail, redundancy, repetitiveness and wordiness.

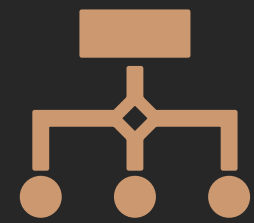
**CONSTRUCTIVE**

**Helpful to the  
auditee /client and  
the organization  
and leads to  
improvements  
where needed**



## COMPLETE

Lacking nothing that is essential to the target audience and includes all significant and relevant information and observations to support recommendations and conclusions



## TIMELY

Opportune and expedient, depending on the significance of the issue, allowing management to take appropriate corrective action.