

# Audit Conclusion Summary

## Board Presentation

### 1. Introduction

This document provides a high-level summary of the audit findings, overall conclusions, and recommended actions for the period ended *[Insert Date]*.

### 2. Objective & Scope

- **Objective:** *[State key audit objective]*
- **Scope:** *[Summarize boundaries, e.g., functions/periods covered]*

### 3. Summary of Key Findings

Finding	Risk Level	Impact
[Summarize finding 1]	[Low/Medium/High]	[Describe impact]
[Summarize finding 2]	[Low/Medium/High]	[Describe impact]

### 4. Management Responses

- [Management response to key finding 1]
- [Management response to key finding 2]

### 5. Recommendations

- [Recommendation 1]
- [Recommendation 2]

### 6. Audit Conclusion

*[Concise summary and conclusion statement, e.g., "Based on the audit evidence obtained, the control environment is adequately designed and generally effective, with areas for improvement as noted above."]*

### Important Notes

- This summary is intended for the Board and other senior stakeholders.
- Detailed findings and evidence are available in the full audit report.
- Recommendations should be tracked and monitored for implementation.
- All information is confidential and intended for internal use only.
- This format is adaptable to various audit types (e.g., internal, financial, compliance).