

Recommendation Section Format

Audit Finding Reference:

[Insert Reference Number or Identifier]

Area/Process:

[Specify Area or Process Concerned]

Observation:

[Briefly restate the observation or issue identified in the audit findings]

Risk/Impact:

[Summarize the associated risk, potential impact or consequence if not addressed]

Recommendation:

[Clearly state the recommended corrective or improvement actions. Be specific and actionable.]

Management Response:

[Space for management to provide their response or action plan]

Responsible Person:

[Name or Position Title]

Target Completion Date:

[Month/Date/Year]

Important Notes

- Recommendations should be clear, concise, and directly address the issues identified.
- Responsibility and timelines must be assigned for accountability and effective follow-up.
- Management responses provide context, acceptance, or alternative actions to the recommendation.
- This section forms a key part of audit follow-up and monitoring processes.
- All information should be based on factual findings and supported by audit evidence.