

## **Appendix 4**

### **Audit Report Format and Style Requirements**

**A. All audit reports will follow the following basic outline:**

Cover Page

Body of Report consisting of:

Background

Objective (s)

Scope and Methodology

Conclusion

Findings and Recommendations

Observations - only if deemed appropriate

Signature block

Exhibits or Attachments

**B. Cover Page**

The cover page is produced by the “Create Audit Report” macro in Word. The cover page includes the type of report being issued, the department and program or unit audited, a report number and the annual work plan number. The macro automatically places the necessary information in the proper place on the page. The cover page is done in “ALL CAPS” with the exception of the report number and work plan number. The cover page is done in bold type.

For example:

**INTERNAL AUDIT REPORT  
PARKS AND RECREATION DEPARTMENT**

**SOUTHWINDS GOLF COURSE**

**Report No. 2004-01  
W/P No. 2004-01**

### **C. Body of Report**

The body of the report begins with a title page which repeats the information from the cover page except for the report number and work plan number. The title is in all caps and bold type. The title only appears on the first page of the body of the report.

Each report contains some or all of the following sections each of which will be done in All Caps, **bold type**, underlined and left aligned on the page:

- Background;
- Objective(s)
- Scope and Methodology;
- Conclusion;
- Finding(s) and Recommendation(s), if any;
- Observation(s), if any; and
- Exhibits or Attachments separate from the body of the report (if any).  
Since exhibits or attachments are separate from the main body of the report they will have a title page as described above with the exhibit number centered below the title and in all caps and bold type.

### **D. Management Comments**

After a report has been issued as a discussion draft to the auditee a new section is added to the report following each recommendation. This section is “Management Comments and Our Evaluation.” This will be done in All Caps, **bold type**, underlined and left aligned on the page as described above.

### **E. Font and Size of Type**

All reports are to be prepared in the Times New Roman font with a 12 point font size.

### **F. Other Considerations**

Always use two spaces between the period ending one sentence and the beginning of the subsequent sentence.

When referring to a particular position use “the OFMB Director” instead of “the Director, OFMB.”