

Draft Report

The project manager is responsible for writing the audit report (GAGAS Chapter 9, Reporting Standards for Performance Audits). The report shall contain the following:

- Objectives, scope, and methodology of the audit.
- Audit results, including findings, conclusions, and recommendations, as appropriate.
- A summary of the views of responsible officials.
- The report may include sections entitled “Other Related Matters” or “Additional Information.”
 - Other Related Matters are defined as issues that are not measured within the scope of the audit; however, they may be supported by another Department policy or procedure. Other Related Matters may pose a risk to the audit subject and may continue to do so if not addressed.
 - The “Additional Information” section often supplies valuable statistical data to the auditee.

All audit reports will be watermarked with “DRAFT” until the final report is completed. The project manager is responsible for submitting the draft report for final review to the Team Lieutenant, the HCO, Operations, and ultimately the Unit Commander.
