







[Case Number]

**By**

[AUDITOR] in relation to the accounts of [COMPANY NAME]

for the period [START AND END DATE]

**TABLE OF CONTENTS**

|  |  |
| --- | --- |
| * Executive Summary | [PAGES] |
| * Introduction |  |
| * Background |  |
| * Audit Objectives and Scope |  |
| * Audit Procedures |  |
| * Findings |  |
| * Conclusions |  |
| * Appendix |  |
| * Definitions |  |
| * Distribution |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

**EXECUTIVE SUMMARY**

**Introduction**

This report is prepared pursuant to (state governing ordinance) and contains the findings of the investigation conducted with respect to the (year of audit) Audit by [Auditor]. The audit was in relation to (state purpose of audit).

**Background**

[Briefly, describe the subject involved in this audit and describe the reason that prompted the investigation. Explain the nature of the issues raised and allegations made.]

**Audit Objectives and Scope**

The objective of the audit was to (state objectives for conducting the audit), and determine if they are acceptable in mitigating fraud, waste, and abuse.

[List the departments or cost centers included in this audit]

**Audit Work and Procedures**

Forensic audits include a plethora of detailed tests designed to detect fraud, waste, or abuse by reviewing quantitative and qualitative information. For the purposes of this audit, the auditor conducted the following procedures:

[List the procedures conducted for the audit]

**FINDINGS**

Results from the audit work confirmed that (describe the findings).

**Transactions Reviewed and Their Findings**

[Present the documents and evidence to support the findings]

**Non-Transactional Issues and Findings**

All the no transactional aspects of the audit are covered in this part of the report, including (enumerate).

[List the observations gathered]

**CONCLUSIONS**

The audit has concluded the following with respect to the specific allegations made as set out in paragraph [N] of this report:

|  |  |
| --- | --- |
| Allegation | Conclusion |
|  |  |
|  |  |

**Other Concerns Identified by the Audit**

[Describe further concerns that are relevant to the findings]

**APPENDIX**

**Definitions**

**Distribution**