



International Professional
Practices Framework

Implementation Guide 2400

Standard 2400 – Communicating Results

Internal auditors must communicate the results of engagements.

Revised Standards, Effective 1 January 2017

Getting Started

The standard requires internal auditors to communicate engagement results. Therefore, internal auditors must have a clear understanding of engagement communication requirements. The chief audit executive (CAE) also should understand the expectations of the board and senior management regarding communication related to engagement results.

Internal auditors should understand the policies and procedures in the audit manual — or any other stakeholder expectations — and the use of any standard templates to ensure consistency in developing observations and conclusions. Standard 2040 – Policies and Procedures, and the related Implementation Guide, provide more information about the CAE's responsibilities related to policies and procedures.

Considerations for Implementation

Typically, the internal audit policies and procedures manual establishes the process for documenting the support for an observation/conclusion related to the engagement. The internal audit activity may develop an engagement communication plan to provide detailed



guidance on how internal auditors will communicate observations during the engagement, and how they will communicate final engagement results.

In communicating results, internal auditors consider the communication plan, including criteria for communicating (Standard 2410), the quality of the communications (Standard 2420), and the dissemination of results (Standard 2440). After determining that these communication standards have been met, the internal auditor confirms how the results of the engagement will be communicated. The workpapers will indicate which results will be communicated verbally, and which will be communicated in writing.

Considerations for Demonstrating Conformance

Documentation that may demonstrate conformance with Standard 2400 includes an internal audit policies and procedures manual that contains:

- Policies regarding the communication of noncompliance with laws, regulations, or other issues.
- Policies for communicating sensitive information within and outside the chain of command.
- Policies for communicating outside the organization.

Other documentation might include a communication plan, observation and escalation records, interim and preliminary communication documents, final engagement communication documents, and monitoring and follow-up communication documents.



About The IIA

The Institute of Internal Auditors (The IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 180,000 members from more than 170 countries and territories. The association's global headquarters are in Lake Mary, Fla. For more information, visit www.globaliia.org or www.theiia.org.

About Implementation Guidance

Implementation Guidance, as part of The IIA's International Professional Practices Framework® (IPPF®), provides recommended (non-mandatory) guidance for the internal audit profession. It is designed to assist both internal auditors and internal audit activities to enhance their ability to achieve conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*.

Implementation Guides assist internal auditors in applying the *Standards*. They collectively address internal audit's approach, methodologies, and consideration, but do not detail processes or procedures.

For other authoritative guidance materials provided by The IIA, please visit our website at www.globaliia.org/standards-guidance or www.theiia.org/guidance.

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