



International Professional  
Practices Framework

# Implementation Guide 2410

## Standard 2410 – Criteria for Communicating

Communications must include the engagement's objectives, scope, and results.

Revised *Standards*, Effective 1 January 2017

### Getting Started

Engagement communications are a critical component of how an internal audit activity demonstrates value. The format and content of such communications may vary by organization or type of engagement.

Communicating to stakeholders requires careful planning. It is helpful to develop a plan for communicating about the engagement, and to discuss and agree upon the plan with stakeholders in advance, if possible.

To ensure criteria for communications are met, the internal audit activity must be aware of Standard 2200 – Engagement Planning, Standard 2210 – Engagement Objectives, Standard 2220 – Engagement Scope, Standard 2300 – Performing the Engagement, Standard 2310 – Identifying Information, Standard 2320 – Analysis and Evaluation, Standard 2330 – Documenting Information, and Standard 2340 – Engagement Supervision. Engagement scope and objectives are typically communicated:



- During engagement planning.
- During the engagement, if there are deviations to the planned scope and objectives.
- In the final engagement communication.

Adequate supervision ensures that the engagement's scope and objectives are achieved and appropriate controls are in place related to the quality communication of results.

## Considerations for Implementation

It is important to consider the communication plan for an engagement at, or near, the commencement of the engagement. Typically, the plan addresses why, what, to whom, and how internal auditors will communicate. For example, internal auditors will communicate the objectives, scope, interim results, and final results of the engagement. The plan may also specify the use of a particular communication format. (The decision process around what should and should not be reported formally will be documented in the engagement's workpapers.) The communication plan is typically discussed with relevant stakeholders, such as those responsible for the area under review, in advance of any engagement fieldwork. The plan may be updated periodically if circumstances require a change.

When planning the final engagement communication, internal auditors will consider any initial discussions and interim communications they may have had with management of the area under review. They will carefully review all relevant workpapers and workpaper summaries and consider several additional factors, including:

- Stakeholder expectations.
- Engagement objectives.
- Strategic goals of the area under review.
- Scope of the engagement and any scope limitations.
- Engagement results.

Internal auditors should also consider the Standard 2410.A1 requirement to include in the final engagement communication applicable conclusions, as well as applicable recommendations and/or action plans. Opinions at the engagement level may include a rating, conclusion, or

other description of the results and their significance, as further explained in the Interpretation of Standard 2410.A1.

Communication with management is an ongoing process throughout the engagement. The internal audit activity adds value by developing communications (both verbal and written) that effect positive change in the organization. When communicating engagement results, internal auditors are encouraged to acknowledge satisfactory performance and include any statements on limitations of distribution and/or use of the results, as communicated in Standard 2410.A2 and Standard 2410.A3.

## Considerations for Demonstrating Conformance

Materials that may demonstrate conformance with Standard 2410 include written internal audit activity policies and procedures that address consistency of the engagement report format and any materials — such as records, internal memos, or email correspondence — that demonstrate how the final communication plan was developed. Conformance may be demonstrated through adherence to the communication plan or evidenced by a written report (and its appropriate content), workpapers, and/or minutes from meetings where issues and results were discussed.

An engagement letter or the internal audit activity's report on initial client meetings may demonstrate conformance, as they usually outline the engagement's work program, objectives, and scope, as well as the agreed-upon parameters of the final communication. A final report that includes the engagement objectives, scope, and results, as well as applicable conclusions with recommendations and/or action plans, may also demonstrate conformance. The final report may acknowledge satisfactory performance and any limitations related to communication or use of results to parties outside of the organization.



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Implementation Guidance, as part of The IIA's International Professional Practices Framework® (IPPF®), provides recommended (nonmandatory) 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.

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