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# Three Strategies for Effective Audit Committee Presentations

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Chief audit executives have limited time with their boards or audit committees, and many CAEs are not optimizing the value from these limited interactions. Three key strategies can help CAEs enable more time and value with their board and audit committee communications and presentations.



## Overview

### Key Findings

- Chief audit executives (CAEs) often provide details that many audit committees (ACs) don't want, and not enough of the information they do want. As a result, board members are left unfulfilled from AC meetings.
- CAEs are not optimizing the limited time they have with ACs. As a result, some ACs may look elsewhere for the information they need.
- CAEs need to upskill their storytelling and presentation skills, and positively affect their executive boardroom presence.

### Recommendations

CAEs seeking to optimize their limited meeting time with the AC and increase their strategic leadership in the boardroom must:

- Increase their presentation quality by learning what information ACs want from them and what key presentation characteristics board members find most important.
- Adopt board communication and presentation enablers to increase time and effectiveness with the AC.
- Improve presentation skills by applying the B.O.A.R.D. framework to assess whether a presentation is brief, open, accurate, relevant and diplomatic.

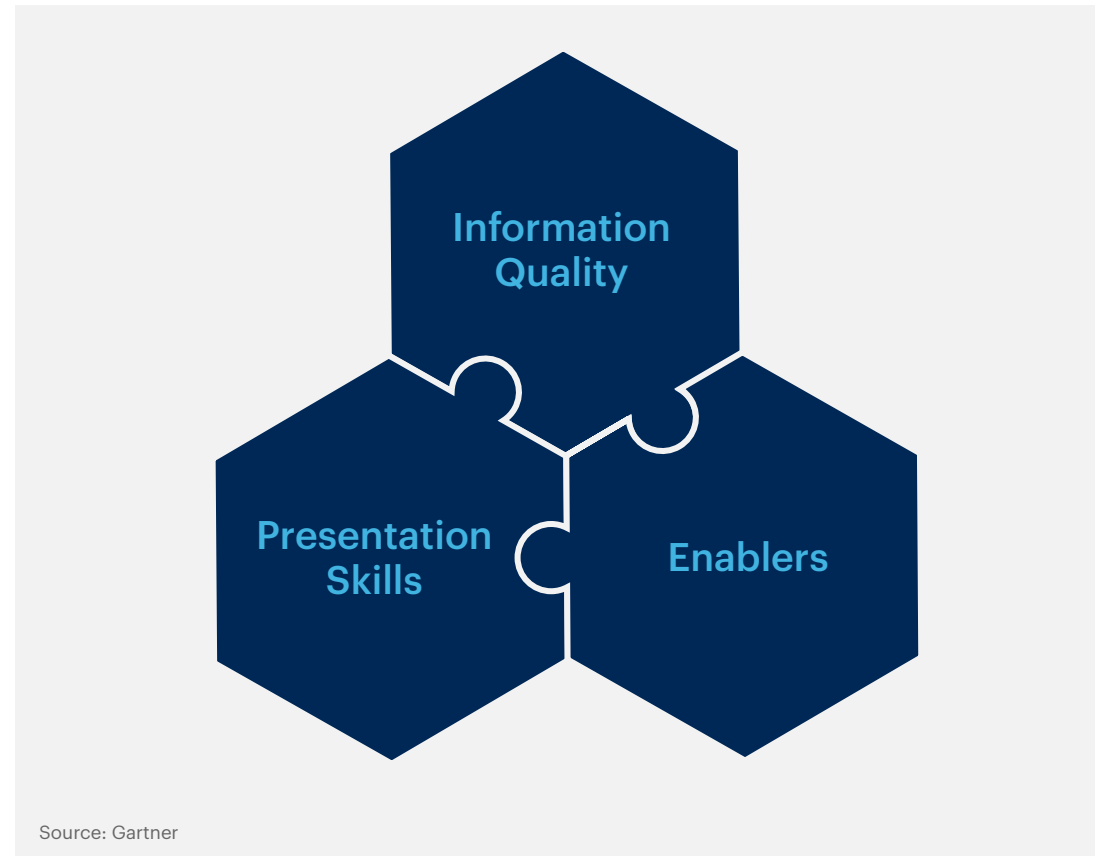
Despite their duty to inform, CAEs risk losing the board's and the AC'S confidence by sharing more immaterial or audit progress details. Or worse, CAEs risk prompting the board to bypass them altogether when their material information needs are unfulfilled.

This challenge leaves many CAEs in unfamiliar territory. How do they:

- More effectively and concisely present relevant and actionable insights amid growing volumes, risks and increasingly impatient board members?
- Enhance executive presence and value with the board and maintain its trust?

This research will provide CAEs with top practice approaches to diagnose directional insights board members require (and avoid unnecessary details), and enable more effective board communications and AC presentations.

Figure 1: Strategies for Board Presentation and Communication



## Introduction

Accurately and effectively discharging audit oversight are compulsory responsibilities for boards of directors and their audit committees. To discharge oversight, boards and ACs task CAEs with guiding them with relevant and actionable insights into growing volumes of uncertain corporate environments, emerging economic and market risks, and increasing investor demands.

### Communicate High-Quality Information That Boards Want

As fiduciaries, directors are obliged to faithfully represent the interests of the shareholders. To serve on a board of directors is a difficult job and includes:

- Oversight of executive management and the company's overall direction
- Setting the appropriate tone at the top
- Sitting on at least one board committee (e.g., AC)
- Serving as a guardian of company assets
- Overseeing the company's corporate governance to better understand where risks can arise

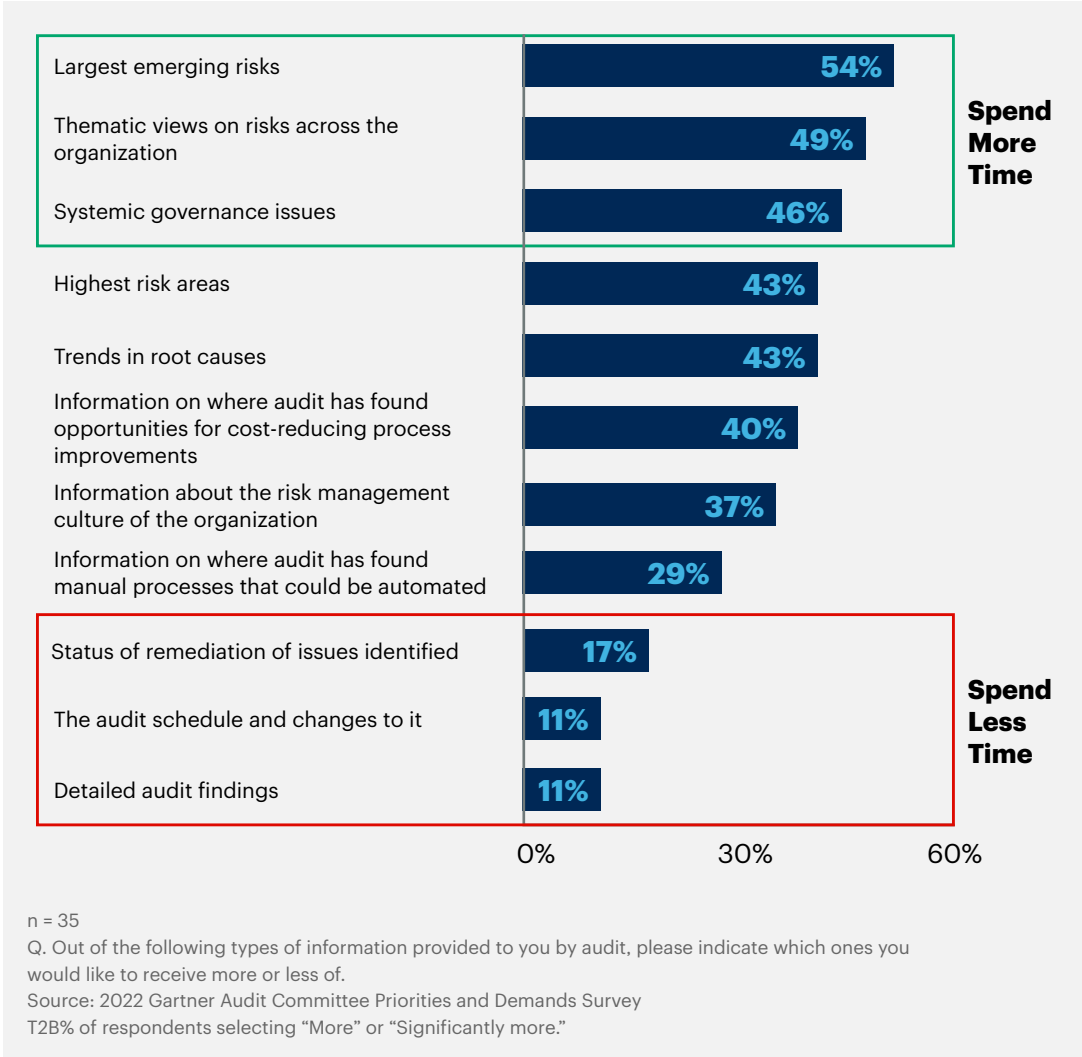
Board members are expected to carry out these duties with a keen focus and with the threat of lawsuit — all on a part-time basis.

**The board is charged with governance which is overseeing the direction of the organization. When it comes to communicating and presenting to the directors — be directional.**

### Information Audit Committees Want

Unsurprisingly, boards' ACs, as fiduciaries, require CAEs to provide information around thematic and systemic views on the highest and emerging risks throughout the organization (see Figure 2).

Figure 2: Types of Information AC Members Want From Audit



Yet, despite AC members' needs to provide the board with more risk-informed, value-oriented perspectives, many CAEs still invest most of the AC presentation time discussing:

- Status reports on previously identified and remediated issues
- Audit schedules
- Marginally material, but detailed, audit findings

**Quality Information That Boards and Their Committees Need**

Boards of directors need information presented to them in such a way that helps them to fulfill their duties. Quality information includes characteristics that fulfill the users' needs. The need of directors, in this case, is the oversight of an organization on behalf of its key stakeholders. Key dimensions of information quality are shown in Table 1.

Table 1: Characteristics of Quality Information

Information Quality Characteristic	Description
Relevant	Appropriate to the need. The information is what the board needs and does not include what it does not need.
Usable	Practical for use. The format presented is not difficult to understand and use.
Accurate	Correct and reflects the real world.
Nonduplicate	New and not significantly reflected elsewhere.
Timely	Opportune and at a useful time. Not late so as to be less valuable.
Complete	Contains all the necessary parts. Material information is not omitted.
Clear and Concise	Easy to understand or interpret. Avoids unnecessary details.

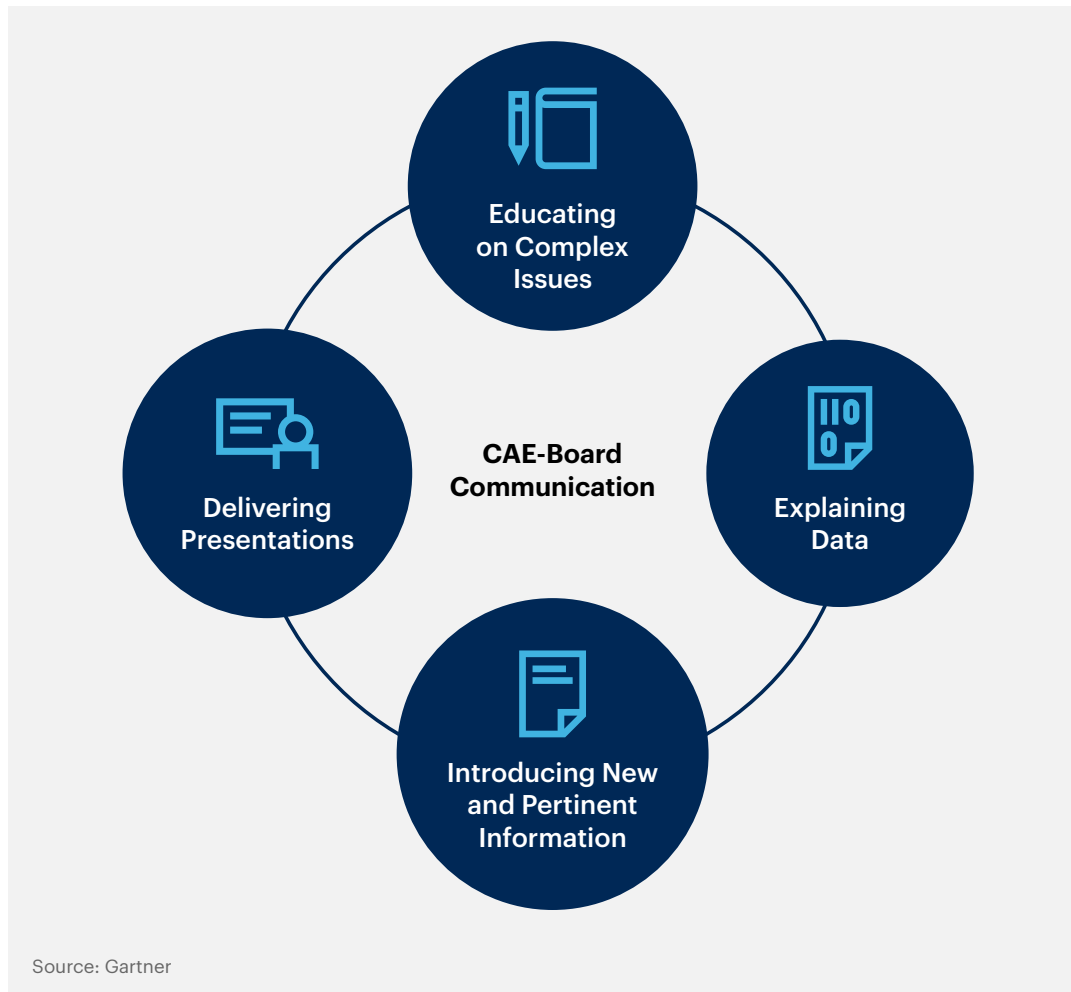
Source: Gartner

### Enable More Time and Value With the Board

Now that CAEs know what the directors of the board want and don't want, they can execute specific activities to enable more time with the board or its appropriate committee (see Figure 3).



Figure 3: Four Enablers of Effective CAE-Board Communication



Directors are expected to oversee significant and critical risks and document their oversight of the organization’s strategies, policies and procedures adopted to address those risks while regulators are mandating more extensive risk-related disclosures.

Also, more than half of board members said they have increased or expect to increase their risk appetite. This shift puts even more focus on their oversight, and boards welcome advice and assurance from all available resources, including audit. CAEs can enable more valuable time with boards and their committees by:

- **Educating** board members on emerging requirements and risks
- **Explaining data** so that board members can gain knowledge commensurate with their oversight responsibilities
- **Introducing new and pertinent information** to expand board member personal knowledge
- **Presenting and communicating** quality information using the B.O.A.R.D framework

**Improve Presentation Skills by Applying the B.O.A.R.D Framework.**

CAEs can use the B.O.A.R.D framework to assess the quality of presentation materials and prepare for the boardroom presentation voiceovers (Table 2).

Table 2: B.O.A.R.D. Presentation Framework

<b>B↓</b>	<b>O↓</b>	<b>A↓</b>	<b>R↓</b>	<b>D↓</b>
<b>Brief</b>	<b>Open</b>	<b>Accurate</b>	<b>Relevant</b>	<b>Diplomatic</b>
CAEs must decide on their messages at the onset of their presentation and state them clearly and concisely. Gaining additional time with the board is sometimes a sign of board interest and success, but at other times, it could mean greater scrutiny or a lack of clarity in the board presentation.	Boards have a responsibility to shareholders and stakeholders to support transparency. CAEs should always strive to provide information regarding both successes and challenges so the board feels appropriately informed.	The proceedings of many boards are either discoverable or a matter of public record, so it is critical that CAEs present complete and accurate information.	When CAEs inadvertently focus on topics that are irrelevant to the board, the consequences can be significant. To ensure board relevance, focus on the things the board cares about most.	Political dynamics are the reality of every boardroom. CAEs must always be aware of the history of decisions and stay informed and current on who the board members are and how they interact with one another as well as with executives.

Source: Gartner

The B.O.A.R.D framework can also be used to self-assess presentation performance and to frame feedback sessions.

### Presentation Do's and Don'ts

CAEs who deliver effective board presentations clearly communicate high-quality information, enable more time and value when with the board, and intentionally develop executive-level presentation skills. Yet, from discussions with many CAEs who present to ACs, there are key take-aways on tactical aspects of effective presentations and common presentation mistakes (see Table 3).

Table 3: Audit Committee Presentation Do's and Don'ts

Aspects of an Effective Presentation	Common Presentation Mistakes
Keep it simple and concise. Focus on what matters most and don't include unnecessary details. Put granular and additional information in the appendix and refer to it verbally if it is relevant to the discussion.	Underestimating the power of the executive summary.
Focus on trends rather than point-in-time assessments. The AC wants to understand how the organization's risk profile and audit's work are evolving over time. AC members want information on the largest and highest importance matters, and concerns that are thematic or systemic.	Failing to provide important context for data, such as the reason behind an increase or decrease.
Focus on the content, not the delivery platform (e.g., PowerPoint, Word, Tableau). Directors do not care how a report delivers content if it does so with high quality.	Including issues without stating when or how they will be resolved or why they are important.
Provide the full context. If possible, include data from other assurance functions to provide the board with full understanding of the organization's risk management, including assurance.	Obscuring challenge areas and missing out on valuable input from the committee that could inform solutions.
Use visuals when appropriate. When data can be better expressed in a visual form, use visuals to lead the discussion where you want it to go.	Shying away from asserting your professional judgment. Avoiding definitive statements.

Source: Gartner

CAEs who effectively manage their relationships and presentations with their boards and audit committees proactively perform additional activities, such as:

- Following up between meetings regarding action items or significant updates.
- Conducting a one-on-one call with the AC chair before finalizing meeting materials.
- Sending meeting materials at least one week in advance of the meeting.
- Assessing board member personal knowledge and risk aptitude. For members with lower aptitudes, reach out to them prior to the meeting.
- When preparing for the meeting, focus on the one or two take-aways you want the board to remember from your presentation. Think about how you want them to feel: anxious, relaxed, relieved?
- Conduct postmortem discussions with the executive team to ensure alignment on key take-aways, lessons learned and any actions to be taken.



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