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Gartner for Audit Leaders

Audit Committee Presentation Checklist

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Audit Committee (AC) presentations represent one of the most consequential communication responsibilities of the chief audit executive (CAE). With only a few brief, formal committee meetings each year, CAEs must move beyond reporting activities and focus on delivering the critical risk insights, emerging concerns and governance implications that matter most to the committee's oversight agenda and decision-making needs.

Use this Audit Committee Presentation Checklist to create focused, insights-driven reporting that helps the AC quickly understand key messages and take action.

1 Align with the AC on activities and meetings

Align with the AC on planned activities and meetings for the coming year, ensuring agreement on priorities, timing and expectations. This section helps define a clear plan for engagement with the AC throughout the year.

2 Cover key sections in your presentation

Ensure that the presentation covers the key sections the AC expects to see, focusing on the most relevant risks, insights and updates. This section helps define the required content and clarifies what information should be included to meet AC expectations.

3 Deliver insights effectively

Communicate information clearly and effectively to support AC understanding and decision making. This section helps ensure insights are actionable, structured and delivered in a clear and concise manner.

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Align with the AC on activities and meetings

Before deciding on the content of the presentation, it's important that the AC is aligned on the meetings and activities planned for the coming year.

Use this section of the checklist to align with your AC on the activities and meetings planned for the coming year.

Actions	Checklist
Create a comprehensive AC planner	☐ Map all the activities and meetings planned for the coming year.
	☐ Balance detailed reporting elements on individual audit activities with insights on risk oversight, while setting the agenda for each meeting.
	☐ Specify which topics are addressed at each meeting.
	☐ Align the planner with the internal audit charter and global standards (if applicable).
	☐ Review the planner with the CFO and general counsel to secure alignment.
	☐ Group activities, such as audit strategy reaffirmation and audit charter review, together to maximize meeting efficiency where fewer sessions are held.

Source: Gartner

Example AC meeting planner

Activity	Dec	Feb	Apr	July	Oct
Reaffirm audit's strategy and performance objectives	✓				
Audit charter review and approval	✓				
Confirmation of independence	✓				
Quality assurance program design and performance	✓				
Audit plan review and approval	✓				
Audit plan performance, engagement results and management action plans status		✓	✓	✓	✓
Budget and resource plan review and approval	✓				
Significant changes to audit plan, budget or resources		✓	✓	✓	✓
CAE meets privately with AC in an executive session	✓	✓	✓	✓	✓
Annual CAE performance review and compensation		✓			

Source: Gartner

Cover key sections in your presentation

After aligning with your AC on the meetings and activities planned for the coming year, the next step is to understand what information to include in your presentation.

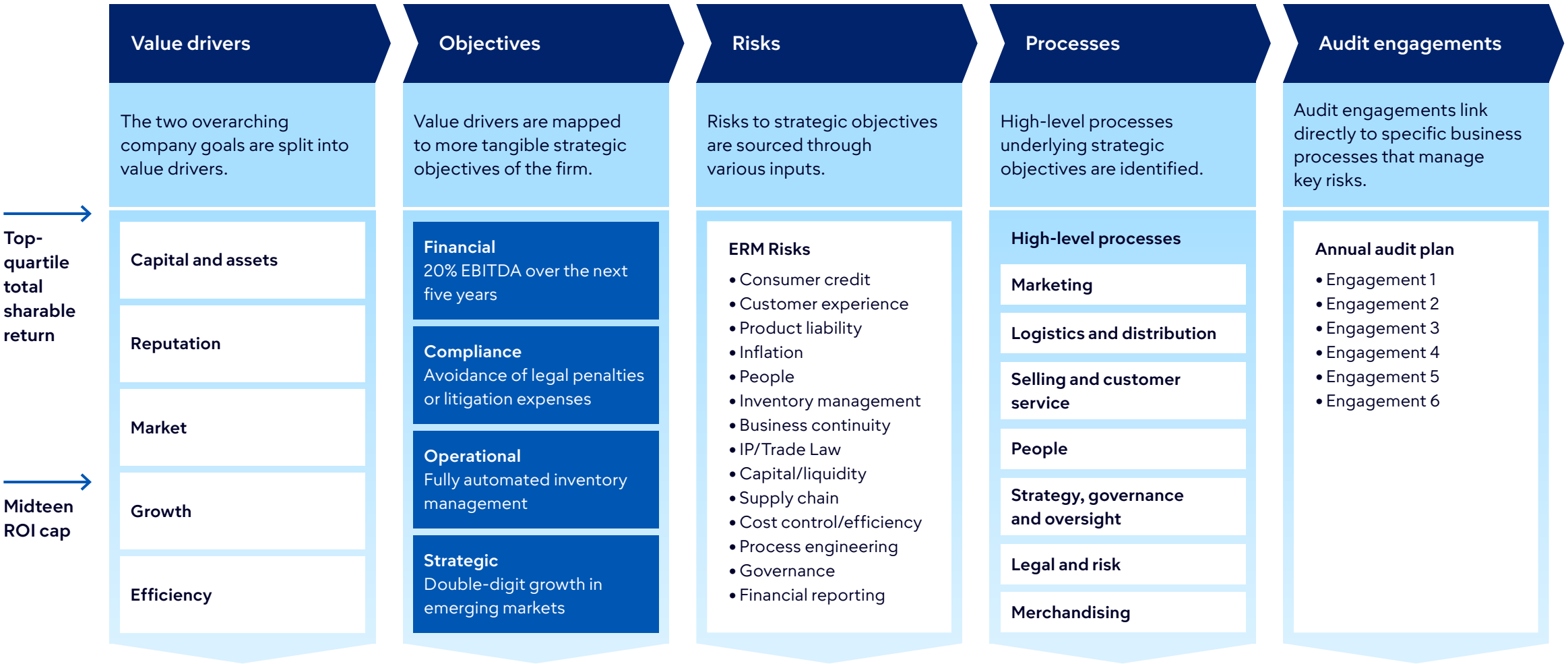
Use this checklist to thoroughly cover the key sections that the AC wants to see in your presentation.

Actions	Checklist
Align engagements with business drivers	☐ Explain how the audit plan was prioritized and developed.
	☐ Link audit engagements to key business value drivers (capital, reputation, growth, efficiency).
	☐ Demonstrate focus on the organization's highest-impact risk areas.
Use total assurance visibility to justify the audit plan	☐ Highlight covered and uncovered risk areas.
	☐ Show shifts in audit priorities using YoY coverage trends.
	☐ Clarify coverage provided by other assurance functions.
Present risk changes and their impact on audit plan	☐ Report audit plan status: completed, in progress and planned audits.
	☐ Highlight future review areas and emerging risks.
	☐ Explain audit plan changes and the rationale behind them.
Include a summary of high-risk issues	☐ Highlight key high-risk issues and their business impact.
	☐ Provide remediation status and management actions.
	☐ Use YoY issue trends to show changes in risk severity.
	☐ Use visuals that anticipate and answer board questions.

Source: Gartner

Align audit coverage to business value drivers

Illustrative



Source: Adapted From Nordstrom

Cover key sections in your presentation (continued)

Actions	Checklist
Highlight thematic views and root-cause trends	☐ Analyze trends across processes and regions.
	☐ Group findings into enterprisewide risk themes.
	☐ Highlight root-cause trends, not just symptoms.
Align audit capacity and skills with risk coverage	☐ Summarize budget and resource allocation.
	☐ Show YoY budget and staffing trends.
	☐ Highlight key talent programs and staffing movements.
	☐ Present next year's budget for approval.
	☐ Outline co-sourcing and workforce capacity considerations.
Transition from output- to outcome-based metrics	☐ Shift reporting from activity metrics to outcome metrics.
	☐ Demonstrate audit's value and business impact.

Source: Gartner

Quarterly trends in high-risk findings

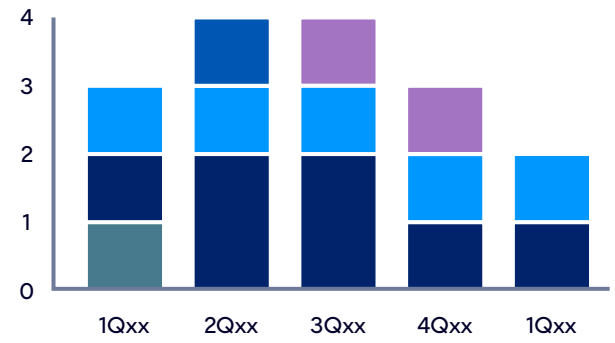
New high-risk audit findings by category

Illustrative

	1Qxx	2Qxx	3Qxx	4Qxx	1Qxx
Financial	1	0	0	0	0
Strategic	1	2	2	1	1
Operational	1	1	1	1	1
Compliance	0	1	0	0	0
Special projects	0	0	1	1	0
Total	**3**	**4**	**4**	**3**	**2**

New high-risk audit findings by category

Illustrative



Source: Gartner

Deliver insights effectively with storytelling guidance

AC presentations are most effective when complex audit findings are framed in terms of business risk, organizational impact and required actions. After determining what information is most relevant for the AC, CAEs should focus on communicating insights in a manner that supports informed oversight, strategic discussion and sound decision making.

Use this checklist to ensure your materials and messages are accessible and understandable to the AC.

Actions	Checklist
Structure the presentation	☐ Presentation scope is clearly structured, including an executive summary and table of contents.
Keep the executive summary brief	☐ Executive summary is concise, focusing on key insights and conclusions.
Lead with headlines	☐ Present key headlines, ensuring they align directly with the organization's most critical risks.
Visualize granular data	☐ Summarize granular data using concise, intuitive visualizations. Move additional context and detailed data to the appendix or read-ahead materials.
Use intuitive visualizations	☐ Visualizations have been contextualized to ensure relevance and support decision making.
Organize information thematically	☐ Information has been organized thematically to provide a comprehensive view of risks across the organization.
Move additional context to the appendix	☐ Additional supporting context has been moved to appendices or supplemental materials to maintain clarity in the main presentation.

Source: Gartner

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