



Institute of
Internal Auditors
Malaysia

2026 EFFECTIVE AUDIT REPORT WRITING FOR INTERNAL AUDITORS

IIAM
PUBLIC
SERIES

FROM FINDINGS TO ACTION

Internal audit reports are more than records of audit work.

They are communication tools that help management understand risks, make decisions, and take corrective action. This 3-day practical engagement is designed to help internal auditors write reports that are clear, credible, concise, constructive, and action-oriented.

Participants will learn how to transform audit findings into meaningful messages that stakeholders can understand, accept, and act upon.

PROGRAMME PROMISE

This programme helps internal auditors move beyond simply reporting what was found.

It equips them to communicate:

- What matters
- Why it matters
- What needs to change
- Who needs to act
- How improvement can be achieved

PROGRAMME THEME

From Findings to Action

The programme follows a practical audit reporting journey:

Evidence → Finding → Message → Report → Action

By the end of the programme, participants will be better equipped to produce audit reports that support understanding, ownership, accountability, and timely corrective action.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL II-III
MEMBER'S FEE	RM3,294.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,834.00 All Fees is inclusive of 8% SST. <i>EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates</i>
DATE	10, 11 & 12 August 2026
TIME	9:00 am – 5:00 pm (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	Physical Class
LOCATION	Kuala Lumpur
PROGRAMME CODE	2026/KL08
TRAINER	Gurbakhish Singh
CPD POINTS	24

Disclaimer

This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.



WHY THIS PROGRAMME?

Many audit reports contain valid findings but fail to create the desired impact.

Reports may be too long, too technical, unclear in their message, weak in linking risks to business impact, or insufficiently focused on practical action.

With the introduction of the Global Internal Audit Standards 2024, internal auditors are expected to communicate audit results in a manner that is accurate, objective, clear, concise, constructive, complete, and timely. Audit communication must also support engagement results, management action plans, accountability, and follow-up.

Effective audit reporting therefore requires more than writing skills. It requires audit judgement, risk thinking, stakeholder awareness, clear structure, professional communication, and alignment with the requirements of the Standards.

This programme helps participants strengthen both the quality and impact of their audit reporting.

WHO SHOULD ATTEND?

This programme is suitable for:

- Internal auditors
- Senior auditors
- Audit supervisors and managers
- Risk and compliance professionals involved in assurance reporting
- Audit team members who prepare, review, or contribute to audit reports

LEARNING OUTCOMES

By the end of the programme, participants will be able to:

- Understand the GIAS 2024 requirements relevant to internal audit communication and engagement reporting
- Apply the communication qualities expected under GIAS 2024
- Structure audit findings clearly and logically
- Write findings that are evidence-based, risk-focused, and professionally worded
- Link audit issues to causes, risks, impacts, and practical recommendations

- Improve report clarity, conciseness, tone, and readability
- Write stronger executive summaries and key messages
- Develop reports that encourage ownership, accountability, timely action, and follow-up

PROGRAMME OUTLINE

Day 1: Building Clarity and Credibility

Day 1 focuses on the foundations of effective audit reporting. Participants explore why audit reports matter, what stakeholders expect, and how to structure audit findings that are clear, complete, and evidence based.

Key Focus Areas

- Purpose and value of internal audit reporting
- Common weaknesses in audit reports
- Qualities of effective audit communication
- Anatomy of a strong audit finding
- Linking audit evidence to audit messages

Day 1 Outcome

Participants understand how to build audit findings and report messages that are credible, clear, and supported by evidence.

Day 2: Writing Findings That Drive Action

Day 2 focuses on improving the quality of audit findings, risk messages, and recommendations. Participants learn how to write findings that are clear, balanced, constructive, and action oriented.

Key Focus Areas

- Writing clear issue titles and finding statements
- Communicating risks and impacts effectively
- Linking causes to practical recommendations
- Writing recommendations that support sustainable improvement
- Using professional, objective, and constructive language

Day 2 Outcome

Participants are able to write stronger audit findings and recommendations that support ownership and corrective action.



Day 3: Reporting for Influence and Improvement

Day 3 brings the full audit report together. Participants learn how to write executive summaries, structure reports for different readers, and improve report quality through review and editing.

Key Focus Areas

- Structuring the audit report
- Writing executive summaries
- Prioritising key messages for senior readers
- Editing for clarity, conciseness, and impact
- Reviewing reports using quality criteria
- Practical report-writing simulation

Day 3 Outcome

Participants are able to produce clearer, more effective audit report extracts that communicate key messages and support management action.

LEARNING EXPERIENCE

This is a practical and interactive programme. Participants will work with sample audit findings, report extracts, case examples, and writing exercises throughout the three days.

The learning experience includes:

- Facilitated discussions
- Practical writing labs
- Before-and-after report examples
- Group exercises
- Peer review activities
- Report improvement clinics
- Final audit report simulation

PARTICIPANT TAKEAWAYS

Participants will receive practical resources including:

- Audit finding structure guide
- Audit report quality checklist
- Executive summary template
- Recommendation improvement guide
- Professional audit language guide
- Management action plan template
- Report readability checklist

PROGRAMME VALUE

This programme strengthens the ability of internal auditors to produce reports that are clearer, sharper, more persuasive, and more useful to stakeholders.

Organisations benefit through:

- Improved audit report quality

- Stronger management understanding of audit issues
- Better linkage between findings, risks, and actions
- More practical recommendations
- Improved stakeholder confidence in internal audit
- Greater likelihood of timely corrective action

Effective audit reporting is not just about writing better reports.

It is about communicating audit results in a way that drives understanding, ownership, action, and improvement.

ABOUT THE TRAINER

GURBAKHISH SINGH

ARL® COACH, FCMA, CIA

Gurbakhish is distinguished by his passion for Internal Auditing and Action Reflection Learning. A Management Accountant and Certified Internal auditor with background in multiple industries, company sizes and subject matter. He has proven track record of success with both large and small Internal Audit teams focused on driving innovation, transforming operations, improving customer experience and return on investment. Proven ability to build and lead teams during periods of change and drive organizational efficiencies through unique action reflection learning (ARL®) and Quality Education System (QES) methodologies.

He has over 47 years of value adding experience across a broad range of industries. Served 29 years in internal audit, 6 years in Finance & Admin and 12 years in Operations. Plus, leading IIA Inc's QAR and SAIV projects for several clients. He served in various leadership roles in the areas of Business Risk Management, Corporate Governance, Fraud mitigation, Internal Audit, Finance & Accounting, Administration, Sales Operations, Learning & Development, Total Quality Management. In most appointments, besides his professional responsibilities, he contributed by developing and conducting several in house subject matter-based training programs at the request of his employers.

He worked with local companies (Perwira Habib Bank and Island & Peninsular Group) multinationals (Dunlop Estates Group and Inchcape Group) and IT global giant Hewlett Packard Australia.

Firm believer that the best way to build a strong Internal Audit function is to build the Auditors and Audit deliverables simultaneously in order to value add and improve businesses they work for.



REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

COURSE DETAILS

Course Title 2026 Effective Audit Report Writing for Internal Auditors (Previously known as Audit Report Writing)

Course Code 2026/KL08 Course Date(s) 10,11 & 12 August 2026

DELEGATE 1

Full Name (as per IC) _____

Designation _____

NRIC _____ Gender ☐ Male ☐ Female Race _____

Mobile No. _____ Email Address _____

☐ Member ☐ Non-Member Membership No. (only applicable for members) _____

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

DELEGATE 2

Full Name (as per IC) _____

Designation _____

NRIC _____ Gender ☐ Male ☐ Female Race _____

Mobile No. _____ Email Address _____

☐ Member ☐ Non-Member Membership No. (only applicable for members) _____

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

CORPORATE DETAILS (only applicable for corporations)

☐ Corporate Member Corporate Membership No: _____

☐ Corporate Non-Member

CONTACT DETAILS

Organisation Name _____ Company Registration No. _____

Mailing Address _____

Contact Person _____ Designation _____

Telephone _____

Fax _____ Email Address _____

BILLING DETAILS

☐ please tick if billing details are the same as contact details.

Contact Person _____ Designation _____

Billing Address _____

Telephone _____ Fax _____

Email Address _____

For non-member, would you like to be contacted to know more about IIA Membership programme? ☐ Yes ☐ No

ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

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REGISTRATION FORM

PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

☐ Enclosed is a cheque/bank draft no. _____ for the sum of RM _____ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

☐ LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO

All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor

Account No.: 165-301-514-9 Bank Swift Code: UOVBMKYL

☐ OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)

Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia

Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD

Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur

Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD\$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. (Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

☐ CREDIT CARD

I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM _____ Card Type: ☐ VISA ☐ MASTER

Card Number:

Expiry Date: _____ Cardholder's Name _____

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) _____ Date _____

TERMS & CONDITIONS

FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your name, payment advice number, phone number and Workshop Code number at the back of the cheque/bank in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers a copy of course material*, lunches, refreshment, and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is inclusive of 8% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.
- This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]

- Claimants are fully responsible:
 - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
 - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
 - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
 - For timely completion and submission of all required HRDC documents as per their requirement.
 - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fees(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.
 - The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/ transfer policy shall be applied as follows.
 - a) Written cancellations should be received by 14 working days before the workshop date to get the refund.
 - b) Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
 - c) Written cancellations/no-show on the day of the workshop.
 - No refund will be entertained.
 - Unpaid registrations will also be liable to full payment of the registrations fee. Partial cancellation is not allowed.
 - d) You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advice or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is COMPULSORY to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel workshop(s) should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

* Subject to approval of the proprietor.

ENQUIRY & REGISTRATION

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