



Common Audit Errors

Some of the common errors made by Auditors that cause delays to your audit being accepted are:

- Not enough interviews were conducted: The required number of interviews can be found in the audit document or your internal auditor student manual. When in doubt, conduct more interviews than required. Any deviations below the required interview numbers must be approved by the COR® Department prior to the audit being performed.
- Overuse of Non-Applicable in the audit document: N/A's should be a rare occurrence within the audit document. Auditors should try their best to answer the question asked, and N/A's only used when this is not possible. If an N/A does need to occur, ensure that you have marked the entire question as N/A and provide a clear comment explaining why the question is not applicable to the company.
- Not filling in all required information on the audit summary page and the audit information page. Please ensure all required information is filled in.
- One-word answers do not convey enough information on how you came to score the question positively or negatively. Please ensure any one-word answers are expanded. For example: Observation question 1.5 in the audit document asks: "Is the safety and health policy posted?" The auditor cannot simply answer with "Yes" or "No". This auditor's comment would need to be expanded to read something like: "Yes, the safety policy is posted in the office lunchroom".
- Missing comments: there must be a comment for every negatively scored question in the Observation and Interview sections of the audit document. Comments for positively scored questions are optional.



- Executive Summary Reports: Every question that was scored negatively in the audit document must be followed by a recommendation for improvement in the executive summary report. For example: If Question 1.4 asks: “Is the safety policy signed by current senior management and appropriately dated?” and the auditor scored the question negatively providing the comment: “No, though the policy has not been signed”. This negatively scored question must then be followed by a recommendation for improvement in the auditor executive summary. Here is an example of acceptable wording for the executive summary report, under section 1: “My recommendation for element 1 is that senior management review and sign the company safety policy”. Ensure you have made a recommendation for all negatively scored questions in the audit document.
- Audit Action Plan: The audit action plan must be completed with valuable actions before submitting your audit. The action plan is developed by using the recommendations provided by the auditor in the executive summary report. The action, person(s) it is assigned to and the target completion date must be filled in.