

FINDING SELF-ASSESSMENT RUBRIC

5 C's Framework — Writing Audit Reports — pisec.ca

Score each element: 2 = Meets Standard | 1 = Needs Work | 0 = Not Acceptable | Maximum score: 10 points

ELEMENT	2 — MEETS STANDARD	1 — NEEDS WORK	0 — NOT ACCEPTABLE	NOTES / MY SCORE
CRITERIA <i>The Should Be</i>	2 — Meets Standard Specific standard cited by name and section. Source is a policy, regulation, or framework the organization has formally adopted. Directly relevant to the condition being reported.	1 — Needs Work <u>Standard is</u> mentioned but vague or incompletely cited. Source document not named or section not referenced. Partially relevant but could be challenged.	0 — Not Acceptable No criteria stated, or criteria is so generic it is meaningless. Source cannot be verified. Organization may not be bound by the standard cited.	Notes / Comments: _____ _____
CONDITION <i>The What Is</i>	2 — Meets Standard States facts only — no conclusions or opinions. Specific numbers used throughout (27 of 200, not 'several'). Every statement traceable to working paper evidence.	1 — Needs Work Mostly factual but contains some interpretive language. Some numbers present but superlatives also used. Most statements <u>supportable</u> but one or two are not.	0 — Not Acceptable Conclusions presented as facts. Vague superlatives used throughout (many, numerous, often, significant). Statements <u>not</u> traceable to specific evidence.	Notes / Comments: _____ _____
CAUSE <i>The Why</i>	2 — Meets Standard Identifies root cause, not just the symptom. Written as a process or system failure, not a people failure. Directly explains why the condition occurred. Aligns with the correction.	1 — Needs Work Identifies a cause but <u>may be</u> one level too shallow (symptom rather than root). Some process language but also some <u>blame of</u> individuals. Partial alignment with correction.	0 — Not Acceptable Restates the condition as the cause. Blames individuals rather than process. Does not explain why the condition occurred. Recommendation cannot logically follow from this cause.	Notes / Comments: _____ _____
CONSEQUENCE <i>The So What</i>	2 — Meets Standard Addresses <u>all</u> applicable categories: financial, regulatory, operational, reputational. Specific figures cited with sources. At least one current (not just theoretical) risk identified. Named regulation with penalty stated.	1 — Needs Work Some specificity but missing one or more categories. Dollar figures <u>absent</u> or uncited. Risk is framed as theoretical <u>only</u> . ('may result in' throughout). Regulation named but penalty not stated.	0 — Not Acceptable Generic one-liner <u>only</u> . ('this represents an elevated risk'). No financial figures. No regulation named. No current risk identified. Could apply to any <u>finding</u> in any organization.	Notes / Comments: _____ _____
CORRECTION <i>The What Now</i>	2 — Meets Standard Each recommendation directly addresses one identified root cause. Directional not prescriptive — gives management a clear destination with implementation flexibility. Includes target timeframe. Measurable success <u>condition</u> implied.	1 — Needs Work Recommendation <u>generally</u> relevant but not mapped to specific root causes. Either too vague (improve controls) or too prescriptive (specifies exact vendor or solution). No target timeframe.	0 — Not Acceptable Recommendation addresses <u>symptom not root</u> cause. Relies on retraining as primary fix for a systemic process failure. No timeframe. <u>Cannot</u> be verified as implemented.	Notes / Comments: _____ _____
9–10 SUBMISSION READY	7–8 MINOR REVISIONS	5–6 SIGNIFICANT REVISIONS	3–4 MAJOR REWRITE	MY TOTAL SCORE: _____ / 10