



# Evaluation Methods

## Conclusions and Recommendations Overview

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# Seven Elements of a Finding

- Background
- Criteria
- Condition
- Effect
- Cause
- Tentative Recommendations
- Agency Response



# Conclusions

Conclusions are:

- Based on the audit objectives and findings.
- Logical inferences based on the findings, not merely a summary of them.
- Dependent on evidence supporting the findings and logic used to formulate the conclusions.
- Stronger if they lead to recommendations (GAGAS 8.27)



# Recommendations

Recommendations should follow from the other findings elements:

*“Auditors should make recommendations that flow logically from the findings and conclusions, are directed at resolving the cause of the identified problems, and clearly state the actions recommended.”*

(GAGAS 8.28)



# Recommendations

Recommendations are most effective when they are:

- Addressed to parties with authority to act
- Specific
- Practical
- Cost-effective
- Measurable

(GAGAS 8.28)



# Easier said than done . . .

- What audit methods will enable us to make robust conclusions?
- How do our methods support our recommendations?
- What types of recommendations are appropriate?
- How will agencies respond?