



Audit Report Writing and Boiler Plating Guideline

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1.0 PURPOSE

This guideline is to outline expectations in avoiding boiler plating when writing auditor notes and other report content and the implications associated with doing so.

2.0 BOILER PLATING IN AUDIT REPORTS

Boiler plating means notes or other content (i.e. Executive Summary) of an audit submitted that are copied from previous employers or previous audit reports, which may or may not have been altered. This is a direct violation of the [Auditor Code of Ethics](#) Section 5.0 (f).

3.0 GOVERNING BODY & CERTIFYING PARTNER REQUIREMENTS

- Auditor notes or other areas of the audit report must not include boiler plated content.

4.0 AUDIT & ETHICAL IMPLICATIONS

- Calls into question whether an audit took place or not. This requires validation through the Auditor Performance Management System.
- Affects the Validity of the Certificate of Recognition Issued and may require the audit to be deemed invalid and a new audit conducted by a different auditor.

5.0 AUDITOR NOTES

Auditor notes should be written from scratch each time an audit report is written and based on data collection findings from the on-site portion of the audit. Previous audit report content should not be used to form the audit note or any other content in the report.

6.0 REFERENCE DOCUMENTS

[SAC-PRO-052 Auditor Notes](#)

[SAC-CFT-002 Code of Ethics for Auditors](#)

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