**Executive Summary Guideline**

The auditor’s executive summary is an important part of the audit report. The summary should:

* State who the auditor was (If a student audit, declare that too)
* Include the audit dates (first day of on-site audit activities & last day of on-site audit activities)
* State the type of audit (i.e. maintenance 1 or maintenance 2)
* Provide a brief statement of the audit process covering documentation review, observation and interviews
* State any element not applicable with justification (e.g. contractor management)
* Provide overall score achieved and range of element scores, and state whether company meets required COR standard
* State 3 to 5 key strengths of the company’s HSMS (and RTW program if applicable)
* State 3 to 5 key recommendations identified by the audit
* Reference the audit action plan