

## **REPORT WRITING WORKSHOP (4 hours)**

### **Course Overview**

Drafting audit reports is typically a difficult challenge for auditors. Often times the report writing adds a significant amount of time to the audit timeline, and the final report is only issued after numerous revisions by audit management and team members. The longer auditors take to draft a quality report, the less value the report may have because of the passage of time and efforts the audited entity may have taken to address any deficiencies. As a follow-on to the 8-hour *Message Development and Report Writing* course, this workshop offers participants practical report writing experience using a case study and example GAO report. Expanding upon the findings and message statements in the prior course case study, the instructor introduces the use of a draft report outline as the bridge from message statements to the flow and organization of the draft report. Through lecture and presenting the example GAO report, the instructor demonstrates how to draft finding report sections, conclusions, and recommendations. Course participants will then practice starting to draft report sections using a case study.

**CPEs: 4**

### **Who Should Attend**

This course is designed for participants who have completed the *Message Development and Report Writing* course, and would like practical writing experience in developing a report outline and drafting report sections. Both new and experienced auditors will benefit from this workshop.

### **Course Objectives**

Participants will be able to:

- Craft a report outline to establish the flow and logic structure of the draft report – section headings and subheadings – in answering the audit objective(s)
- Draft finding report sections using the deductive writing approach, crafting a charge paragraph for each main report section and a lead paragraph for each finding section
- Craft a Conclusions section that presents the bottom-line message, addressing the causes and adverse effects, and setting up the recommendations
- Draft recommendations to correct the causes (and sometimes the condition), that are understandable, specific, measurable and doable

### **Course Topics**

## **Crafting the Report Outline**

- Transition from identifying findings and crafting message statements to creating a report outline.
- Practice crafting section headings and subheadings.

## **Drafting Report Sections**

- Crafting a charge paragraph for the overall report section heading and lead paragraph for the finding subsections.
- Draft report section charge paragraph, and the finding subsections lead paragraphs.

## **Writing Conclusions**

- Present the “big picture” and bottom line to the reader, emphasizing the cause and effect.
- Discuss cause to set up the recommendations, so that the reader will “expect” the recommended corrective actions.
- Emphasize effect as the selling point of the report – the adverse impact that is occurring and the need for corrective actions.
- Craft the Conclusions section for the case study

## **Drafting Recommendations**

- Discuss the role of recommendations in a report
- Craft appropriate recommendations.