



Making Performance Audit Reports Reader-friendly

1. Introduction

To effectively add value and promote the better use of resources, it is important that performance audit reports are clear, concise, logical, and focused on the topic area. Reports are likely to have the greatest impact on a wide audience when they are reader-friendly.

This practical guide is aimed at assisting performance auditors in the task of writing reader-friendly reports that convey often complex messages to a wide audience. Reader-friendly reporting skills are developed in many ways including: coaching and training from more experienced practitioners, reviewing examples of audit reports to understand different approaches, and on-the-job experience. This guidance is intended to complement these practical ways of developing report writing skills, sharing examples of good practice and outlining some of the questions a performance auditor could consider when writing a report. The information in this guide draws on the experience of INTOSAI members with established performance audit capabilities, and is underpinned by the relevant standards and guidelines in ISSAI 400 and ISSAI 3000.

2. Meeting the audience's needs

A key success factor for reader-friendly reporting is to determine the audience and understand its needs. The primary audience for performance audit reporting is the parliament and government agencies. A good performance audit enables the parliament to effectively scrutinise government and agency performance, and influence decision-makers in government and the public service to make changes that lead to better value for money outcomes. However, there are also other stakeholders such as citizens, the private sector and the media who all can have an interest, but possibly a different focus, in the outcome of a performance audit.

The diverse audience for performance audit work suggests that SAIs should address different groups with different products. Performance audit work can lead to a number of separate products in addition to the report, including summaries, leaflets, brochures, press releases and

presentations. A useful means of keeping the main report short is to include additional, more detailed, material on the SAI's website.

Each product should be written in a style tailored to its specific audience. To produce reader-focused, interesting, challenging, opportune and widely appreciated reports, the SAI should research among its audience groups in parliament, government and wider society to decide on the most effective format, style and timing for achieving the desired impact. Preparing a communication plan can provide a structured way of thinking about how to effectively reach different audiences and provide a timely input to the decision making process.

3. The report structure

At the outset of writing an audit report it is important that a draft structure is determined to facilitate the organization and flow of the text. An effective structure enables the report to: grab the reader's attention; convey the purposes of the audit; communicate complex issues; and provide clear interpretation of the results. Generally, the elements that are included in an audit report are: executive summary, introduction and audit design (including background, objectives, scope, methods and sources used), description of the audit object and the administrative context, findings and analyses, conclusion and assessments, recommendations and appendices.

The following practices should help to design the report for easy reading:

- ensure the content of the report flows from the audit objective and the reader is provided with sufficient information to understand the topic;
- break up the text with the use of headings;
- be clear on the main point of each section and paragraph and how it relates to the broader audit topic;
- present findings separate from conclusions;
- design your report for easy reading, making it appear ordered and uncluttered;
- avoid the excessive use of cross-referencing and acronyms.

4. Clear writing

A reader-friendly report must be clear. In order to improve clarity:

- avoid jargon. When technical, scholarly or foreign terms and abbreviations are required they should be explained;
- be accurate in stating facts and in drawing conclusions. Accuracy requires that the evidence presented to be true and comprehensive and that all findings are correctly portrayed.
- present findings objectively and fairly. Present and interpret facts in neutral terms, avoiding language that can generate defensiveness and opposition;
- avoid ambiguity;
- use the same term consistently for a specific thought or object;
- use active rather than passive voice;
- be concise through the use of short sections, paragraphs and sentences;
- use examples and case studies that demonstrate audit findings and conclusions;
- use lists, tables, diagrams, maps and other illustrations to present complex and large amounts of data, as these can often convey a message more effectively than text.

5. Balanced and authoritative reporting

The work underpinning performance audit reporting must be fair, accurate and support the overall findings, conclusions and recommendations. In preparing a balanced and authoritative report it is useful to:

- present different perspectives and viewpoints. Where different interpretations of the evidence can legitimately be made these should be presented to ensure fairness and balance. By following the underlying arguments, the reader will be better able to understand the final conclusions and recommendations;
- be complete. The report must contain all information and arguments needed to satisfy the audit objective(s), and promote an adequate and correct understanding of matters and conditions reported. It should also clearly present the relationship between the audit objective(s), criteria, findings and conclusions. Findings and conclusions should be based on evidence and clearly distinguishable in the report.

- be constructive in your conclusions and recommendations. Present recommendations in a logical, knowledge-based and rational fashion. It is also important to ensure that recommendations are practical, add value and flow from findings and conclusions.
- be transparent about any limitations on the scope of the work or the data presented.

6. Building reporting capability

SAI should provide performance audit teams with the training and tools that support the production of reader-friendly reports. Part of this should involve developing a set of writing standards that best meets the needs of the local key audiences.

SAI should provide templates for reports and other communication documents, as well as appropriate software for charts, tables and figure presentation.