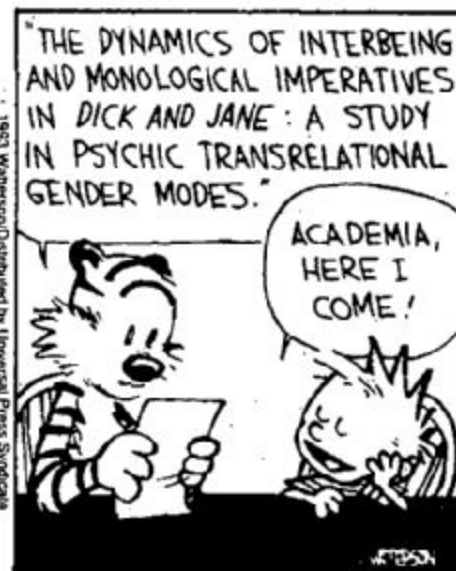
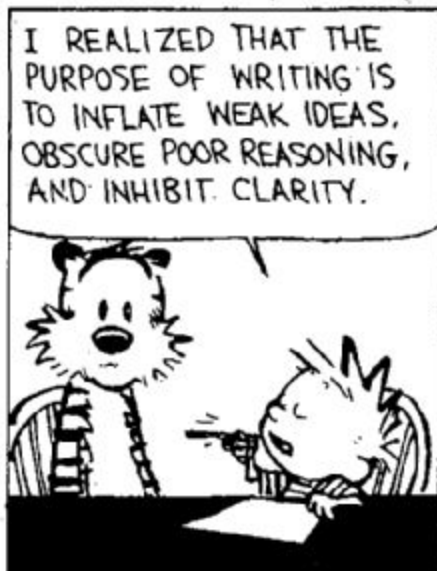
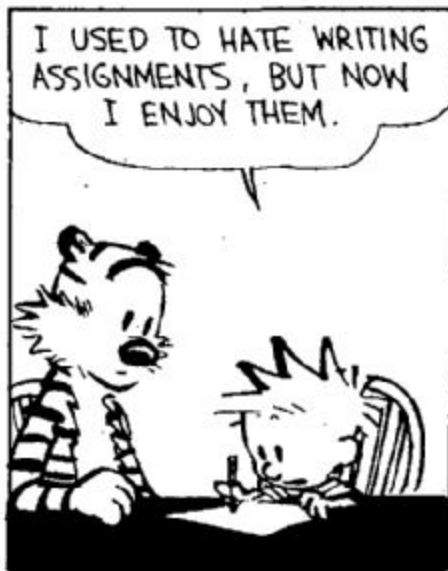


Plain Language Plus:

Audit Report
Writing for
Easy Reading



CALVIN AND HOBBS



Why do you write?

Your opportunity to convey your message to Management!

- Show the value add of the internal audit function
- Address risks

Grab attention with your title (Is it an audit or a review? Don't use acronyms!)

Objective

- Overview of plain language requirements
- Discuss how plain language can help you convey your audit message

House Bill 2702

- Use everyday words that convey meanings clearly and directly.
- Use the present tense and the active voice.
- Use short, simple sentences.
- Use type (font) of a readable size.
- Use layout and spacing to separate paragraphs and sections.
- Define words and terms as needed.

HAGAR THE HORRIBLE

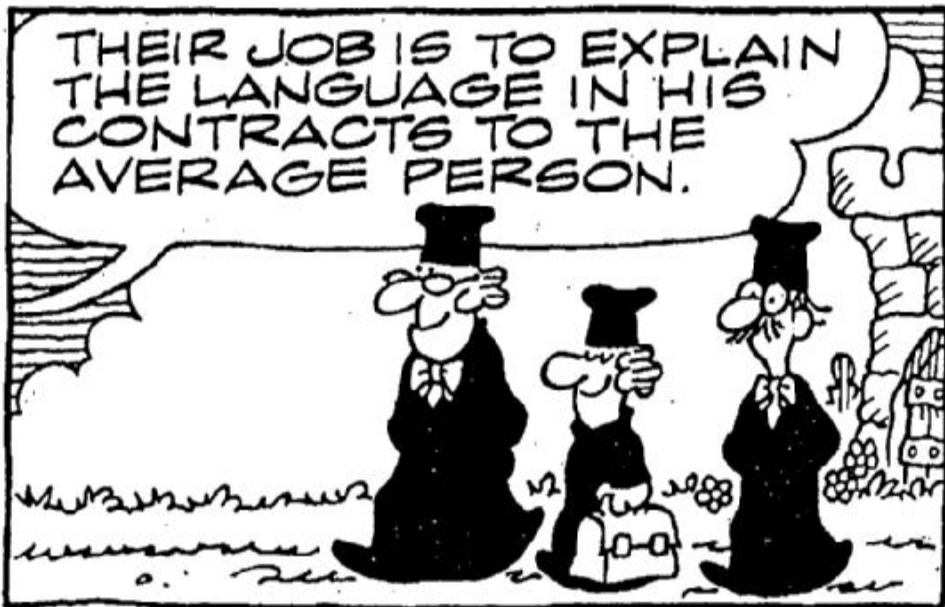
THAT GUY WITH
THE BRIEFCASE IS
KOYER THE LAWYER
HE WRITES ALL MY
BUSINESS CONTRACTS

WHO
ARE
THE
TWO
GUYS
WITH
HIM?

CHRIS
BROWNE
7-17

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THEIR JOB IS TO EXPLAIN
THE LANGUAGE IN HIS
CONTRACTS TO THE
AVERAGE PERSON.



Helpful Writing Assumptions

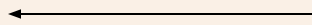
1. No one wants to read it.
2. Almost no one will read all of it.
3. Almost everyone will misunderstand some part of it.

Criteria for Effective Business Writing

Haunted Forest

Witch's Castle

1 mile



I'D TURN BACK IF I
WERE YOU!

1. Was it read?
2. Was it understood?
3. Did it achieve the desired results?

BEETLE BAILEY



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Three Considerations

- Audience



Who

- Language



How

- Message



What

Audience

- Who are you writing to?
 - Another auditor?
 - Management?
 - Line staff?
 - A stakeholder?

Will your intended audience both understand and be able to act upon your report appropriately?

Organization

- Facts of your message: who, what, where, when, why, how
- Include fundamental pieces of an internal audit report: objectives, scope, methodology, audit results, findings (all 5 parts), whether standards were followed, etc.

Conciseness

- Include only the relevant information.
- Utilize the Executive Summary:
 - Put the most important information at the beginning of the document, then follow up with the details later.

Respect that not all of your intended readers have time to read a 50 page audit report; what message do you want to ensure they receive!

What's a shorter version?

Should I act upon the urgings that I feel, or should I remain passive and thus cease to exist?



A shorter version is...

To be, or not to
be...

Editing Exercise

Editing is a process that removes all those unnecessary words that take up large amounts of space but add nothing of any real significance to the meaning of a message.

Editing Exercise

Editing ~~is a process that~~ **removes**
~~all those~~ **unnecessary words** ~~that~~
~~take up large amounts of space~~
~~but add nothing of any real~~
~~significance to the meaning of a~~
~~message.~~

Fit Style with Message

- A policy statement (formal) is different from a thank-you letter (semi-formal), which is different from a newsletter story.
- Plain language is important to remember in all forms of communication: from audit reports (formal) to e-mail (informal).
- Caution: maintain professionalism; don't 'dumb it down'

Clarity

- Use short, simple sentences; keep most to one thought.
- Start and end strong!
- Use words your audience understands.
 - Define technical terms
 - Use abbreviations and acronyms sparingly
 - Use everyday words with clear meanings

Someone give me a 3 digit number ...

Systematic Jargon Projector

Group A	Group B	Group C
0 – Integrated	0 – Management	0 – Options
1 – Total	1 – Organizational	1 – Flexibility
2 – Systematized	2 – Monitored	2 – Capability
3 – Parallel	3 – Reciprocal	3 – Mobility
4 – Functional	4 – Digital	4 – Programming
5 – Responsive	5 – Logistical	5 – Concept
6 – Optional	6 – Transitional	6 – Time-Phase
7 – Synchronized	7 – Incremental	7 – Projection
8 – Compatible	8 – Third-Generation	8 – Hardware
9 – Balanced	9 – Policy	9 – Contingency

Present Tense/Active Voice

- Be clear and direct
- DON'T use when it doesn't make sense: 'We are auditing' vs. 'we audited'; if you are done and writing the report it is appropriate to use past tense.

Active or Passive Voice?

1. A refund was given to him by the agency.
2. The section achieved a good score.
3. The permit was approved by Jane.
4. The agency proposed new rules.
5. New regulations have been proposed.
6. The game was won by the Beavers.
7. The Beavers won the game!

**CANINE
OBEDIENCE
SCHOOL**



"SIT", "FETCH", "BEG", "HEEL"
....I'LL SURE BE GLAD WHEN
WE'RE THROUGH WITH
ACTIVE
VERBS!

2-11
THAVES

Get Help!

- Utilize technical tools such as Microsoft Word and other online tools which are available to evaluate clarity and readability.
- Have someone read your report who knows nothing about your subject – TONE! (accentuate positives too!)
- Never underestimate the power of the human eye.

Proofreading Exercise

There are eight mistakes in this paragraph. If you can find all eight mistakes, you're smarter than the average person your age.

Proofreading Exercise

There are eight mistakes in this paragraph. If you can find all eight mistakes, you're smarter than the average person your age.

“Comma” Story #1

Woman without her
man is nothing.

“Comma” Story #1

1. Woman, without her man, is nothing.
2. Woman, without her, man is nothing.

This notice endeavors to substantiate the claim that the new copy machine purchased by the procurement department contains potential drawbacks. It was found by users during a trial run that there were large amorphous black marks periodically appearing on the paper emitted from the machine. This writer wishes to warn future users of the difficulties associated with utilizing the machine and makes a recommendation that an inquiry be made by the purchasing agent regarding a maintenance evaluation as soon as time permits.

Warning

We are having problems with this copier. Black blobs may appear on your photocopies. We have called the service representative. Until repairs are made, use the copier at your own risk.

Readability Statistics for the Copy Machine Notice

<u>Statistic</u>	<u>First Version</u>	<u>Second Version</u>
Passive sentences	66%	25%
Flesch Reading Ease	28.4	73.4
Flesch-Kincaid Grade Level	16.0	4.9

Visual Appeal

- Easy to read type-face
 - On-line: Arial
 - Hardcopy: Times New Roman
- Use appropriate amounts of ‘white’ space
- Layout should space out paragraphs and sections from each other
- Use formatting options such as bold text and bulleted items to highlight important points.

**U.S. GOVERNMENT
ORDERS THAT ITS
WRITTEN LANGUAGE
BE SIMPLIFIED.**
-- NEWS ITEM

**To: FEDERAL EMPLOYEES
From: EXECUTIVE BRANCH
Re: Simplification**

Pursuant to the linguistically mandated directive as stipulated: clarity of prose and economy of exposition goals must be targeted by 6-6-98.

