



Arabian Institute For Training

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# Report Writing for the Internal Auditor

## Why Attend

- In today's environment, the audit department is frequently measured on the quality of its primary output: the audit report.
- In many cases the effectiveness of the audit itself can be impacted by the quality of the audit report.
- As such, it is critical that the report is professional and communicates the desired message in a clear, concise and unambiguous way.
- This course will enable auditors to write and structure persuasive and impactful audit reports that will call their readers to action.

## Course Methodology

- This course uses a mixture of presentations, discussions, case studies, videos, role-plays and interactive exercises to transform participants' knowledge into hands-on practice.

## Course Objectives

By the end of the course, participants will be able to:

- Distinguish barriers to effective written communication and how to overcome them
- Structure the audit report for impact
- Present audit findings in a clear and concise manner
- Identify the target audience and adapt their writing accordingly
- Produce an organized and structured audit report draft

## Target Audience

- This course is suitable for all internal and IT auditors who are required to produce and edit audit reports.

## Target Competencies

- Drafting audit reports
  - Gathering data
  - Presenting data
  - Editing audit reports
  - Presenting reports
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## Introduction to report writing

- Value of the audit report
- Measuring return
- Ensuring a "needs" fit
- Maintaining quality control
- Elements of written communication
- Barriers to written communication
- Constructs of written communication
- Clear writing techniques
- The writing act
- Preparing to write
- Writing the first draft

## The audit report findings and structure

- Audit findings and their presentation
- Structuring an audit report
- Areas to cover
- Determine the audience
- Likely findings
- Technical appendices
- Summarizing working papers into reportable narrative
- Use of planning worksheets
- Differing types of reports

## Drafting the audit report

- Analyzing the prospective audience
  - Who the audience is
  - Number of readers
  - Organizational status
  - Knowledge background
  - Attitude to audit
  - Personal agendas
  - Hot topics
  - Key stakeholders
  - Writing the draft
  - Scheduling time
  - Writing as you go
  - Structuring your thoughts
  - Draft quickly and polish later
  - Use of clear writing techniques
  - Evaluation of the draft
  - Checking for substance and strategy
  - Capturing and maintaining the reader's attention
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## Editing the audit report

- Editing the report
- Bottleneck
- Causes of auditor frustration
- The "Kilroy was here" syndrome
- Editing for substance, readability, correctness and style
- Editing others' work
- Applying appropriate levels of editing
- To change or not to change?
- Build the writer's pride of authorship
- Building a desire to write well

## The final audit report

- Production of the final version
  - Polishing the report
  - Deciding distribution
  - Management responses
  - Audit replies
  - Selling the report
  - Writing the summary
  - Supporting evidence
  - Conducting report presentations
  - Responding to questions
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