
Radical Reporting: Re-thinking Communication



The Institute of
Internal Auditors

Norge

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Getting Words to Work[®]

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ANGLO-DUTCH TRANSLATION GUIDE



What the British say...	What the British mean...	What the Dutch understand...
I hear what you say.	I disagree completely.	They accept my point.
With all due respect ...	I think you are wrong.	They are listening to me.
Oh, by the way ...	This is the primary purpose of this discussion.	This isn't very important.
I'll bear it in mind.	I won't do anything about it.	They will use it when appropriate.
Perhaps you could give this some more thought.	Don't do it, it's a bad idea.	It's a good idea. Keep developing it.
Very interesting.	I don't agree/like it.	They are impressed.
Could you consider some other options?	Your idea is not a good one.	They haven't decided yet.
That is an original point of view.	Your idea is stupid.	They like my idea.
I am sure it's my fault.	It is your fault.	It is their fault.

Global Internal Audit Standards 2024

“Internal auditors must communicate effectively throughout the engagement.” (13.1)

Plain language

- Keep it short and simple – maximum 20 words in a sentence in English (and not much more in other languages!)
 - Active voice is usually clearer than passive voice. Keep use of passive voice to a minimum, and always for good reason.
 - Don't make your reader read twice – or doubt your honesty!
-

Global Internal Audit Standards 2024

“The chief audit executive must establish and implement methodologies to promote accurate, objective, clear, concise, constructive, complete and timely internal audit communications.” (11.2)

What you believe
you are saying

The results of our analysis
explains the variability
methodology applied
data collected demonstrates
this

What you are
actually saying

Blah blah blah blah
blah blah blah blah
blah blah blah blah
blah blah blah blah
blah blah blah

Plain language?

“I repeat that I have been repeatedly assured since these allegations emerged that there was no party and that no Covid rules were broken.”

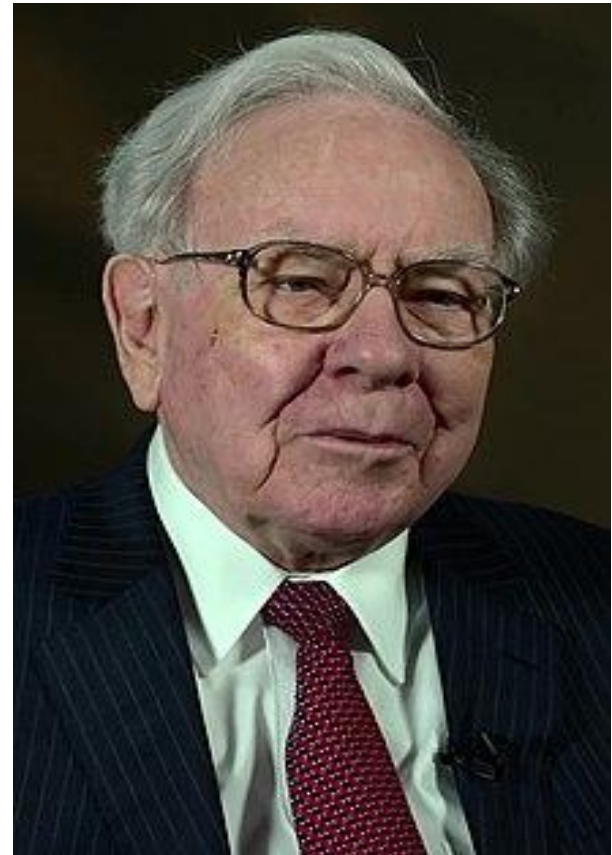
– Boris Johnson, House of Commons, 8 December 2021



Plain language

“A number of good things happened at Berkshire last year, but let’s first get the bad news out of the way.”

– Warren Buffett,
letter to shareholders,
2012



Plain language and accessibility

“Plain language is a civil right.”

– Plain Language Association International

- Are your internal audit communications accessible to everyone?
 - Do you use language or layouts that repeat, confuse or mislead?
 - Does your organization’s branding, including fonts, colors and logos, comply with disability legislation?
-

Global Internal Audit Standards 2024






“For each engagement, internal auditors must develop a final communication that includes the engagement’s objectives, scope, recommendations and/or action plans, if applicable, and conclusions.”
(15.1)

Communicating results...accessibly

- traditional reports
 - PowerPoint presentations
 - one-page reports
 - email reports
 - videos
 - interpretive dance?
-

Audit Title – [Draft/Final] Report – month and calendar year

Audit Objective

Assurance Opinion		Number of Actions	
	We identified significant gaps, weaknesses or instances of non-compliance. The system of governance, risk management and control needs improvement if it is to effectively manage risks in the area audited.	Priority	Number
		Priority 1	
		Priority 2	
		Priority 3	
Total			
Key Findings Icons on left-hand side to be customised according to finding topic or theme. Try to limit to five key findings maximum in this section. The number and colours of findings below are for illustration only.			
	Key Finding 1: Red = significant findings.		
	Key Finding 2 (if applicable): Amber = important findings		
	Key Finding 3 (if applicable): Blue = findings that require attention		
	Key Finding 4: Green = best-practice or well-controlled areas		
Next Steps / Additional Information Customisable title, as well as customisable text in box below (as appropriate)			

Risks Reviewed	Assessment
1. Audit Risk 1 (can also refer to the relevant corporate risk, if applicable) If there is only one risk, merge this cell with the cells below rather than deleting them.	High
2. Risk 2 (if more than one risk reviewed)	Medium
3. Risk 3 (if applicable)	Low
Audit Scope <ul style="list-style-type: none">High-level summary of areas covered (and whether management have requested the audit or mentioned any concerns)Any scope exclusions and/or areas where information has not been provided, or management has not respondedReview period	

Audit Scope

- High-level summary of areas covered (and whether management have requested the audit or mentioned any concerns)
- Any scope exclusions and/or areas where information has not been provided, or management has not responded
- Review period

Email Subject Line: Audit Report Name - Internal Audit Report 202X-01

Month XX, 202X

RATING

For information on rating definitions, please see [hyperlink](#).

Executive Summary:

XXXX (the Company) has appropriately managed its resources through a XX% decline in [XXXX metric]. Areas that are operating effectively are XXXX. Minor improvement is needed in the areas of XXXX.

Observations: For full details, please see [hyperlink](#).

#1 [Summary Description of Issue]

High Impact/Low Likelihood

#2 [Summary Description of Issue]

High Impact/Low Likelihood

#3 [Summary Description of Issue]

High Impact/Low Likelihood

In addition to the above report observations, there were X Minor Observations and X Process Improvements. For additional details, please see [hyperlink](#).

Background:

The Company is part of the XXXX Business and is a leading producer of XXX systems, XXXX, and XXXX systems for domestic and international markets. Total 202X sales were \$XXM (domestic \$XXM, international \$XXM). For full details, please see [hyperlink](#)

Scope:

We audited XXXXXX. For full details, please see [hyperlink](#)

Pioneering video reports



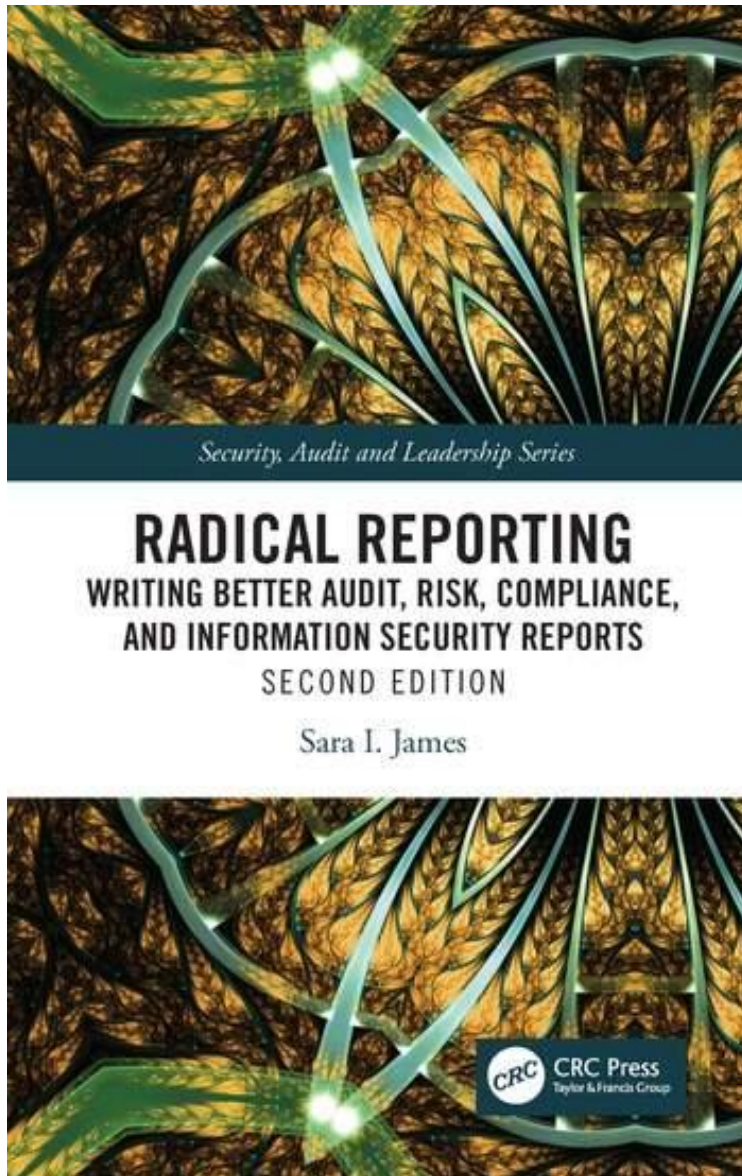
Larry Herzog Butler,
Global Head of
Internal Audit at
Delivery Hero SE and
IIA Global Board
Member



Michele Variale, Chief Audit &
Risk Officer, Telepass – see
interview on Trent Russell's The
Audit Podcast ep. 185
(<https://www.youtube.com/watch?v=9fMqsmusC4M>)



Source: prehistoric cave painter who isn't going
to complain about copyright infringement
(arthearty.com)



Second edition now
available - 20% discount
available until 30 June
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