

Effective Report Writing – It's Easier than you think

Jim Kreiser, Principal

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Create Opportunities

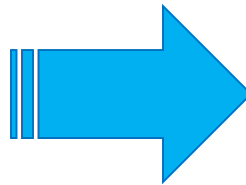


Learning Objectives

- Identify and Review “Rules of Writing”
 - Back to Basics
- Review the importance of “Know The Reader”
- Identify the importance of knowing your audience and the approach to take when writing reports.
- Discuss Timing, and its Relevance
- Determine the “use of Language – Words vs. Jargon”
- Assess the differences and nuance of “Thinking vs. Writing”
- Integrate a “Less is More” approach to Report Writing



Journey to Better Reporting



Rules of Writing

- We often overlook simple basics when doing business and audit reporting. Let's discuss a few obvious items that are often "forgotten":
 - **SPELLING** - Anyone ever see a report with misspelling? What impression does that create?
 - **GRAMMAR** - Remember this? This includes past, present, and future tense. Ever see "we are testing... the document did not include..."?
 - **ORGANIZE** - Are things presented chronologically or sequentially in a manner that is clear and logical?
 - **Don't Try to Impress** - All too often, reports are worded as persuasive arguments, rather than a factual concise representation. Are we trying to influence and persuade, or are we objectively presenting the context and circumstances?



Rules of Writing (cont.)

- There is no magic trick or process to fix this. However, we tend to omit the “basics”.
 - Do you often proofread reports before sharing drafts?
 - Do you have someone else read the reports and provide comments prior to sharing/sending drafts?
 - Do you review printed wording of findings/exceptions prior to draft reports? (ever notice a difference in reaction/response to verbal discussion of findings vs. written? No – just me?) 😊



- "Writing is an art. But when it is writing to inform, it comes close to being a science as well."
 - Robert Gunning, *The Technique of Clear Writing*



Know the Reader

- The report is NOT about the writer. It's about the reader.
- Who is the audience? The intended audience and readers should be the top priority and focus throughout the entire report writing process.
- Be direct.
 - Concrete, Precise and Detailed (Objective)
 - Avoid superlatives and unnecessary descriptors (“big”, “large”, “huge”, etc.)... what about “significant”? Is this defined and specific, or ambiguous and subjective?
- Use of images, charts, etc.? Should fit with expectations of the Reader(s). Can often convey things clearer/quicker.
- What technical terms, what definitions to incorporate, etc. should always be focused around the intended audience





The Importance of TIME

- Studies show that one of the biggest negative impacts to writing is time. Do we complete our work and then rush to get the report done?
- Do we budget a timeline that allows sufficient time to draft a good report? Including time to organize thoughts, structure the wording, proofread and “cut”, etc. Time management is an underemphasized part of the process.
- If the report writing process is not specifically part of audit planning – then we have failed to plan. Reasonable time for writing, review, proofreading, structure, etc.
- Timing and sufficient resources/timelines for report writing is a requisite consideration and a key resource to manage.



Language Matters

- Along the lines of “Know the Reader” – we also have to understand the distinction of Jargon and technical terms vs. plain clear language.
- Jargon is “specialized language” – technical or specific to certain groups
- Simple language is typically best. While not as “descriptive” “influential” – generally most understandable and accessible to the reader.
- If utilizing jargon or acronyms or technical language – contemplate whether it is really necessary. Plenty of circumstances will exist where it is. However, in considering the Reader – what needs to be defined? What might require further clarification or context? Contemplation is needed.



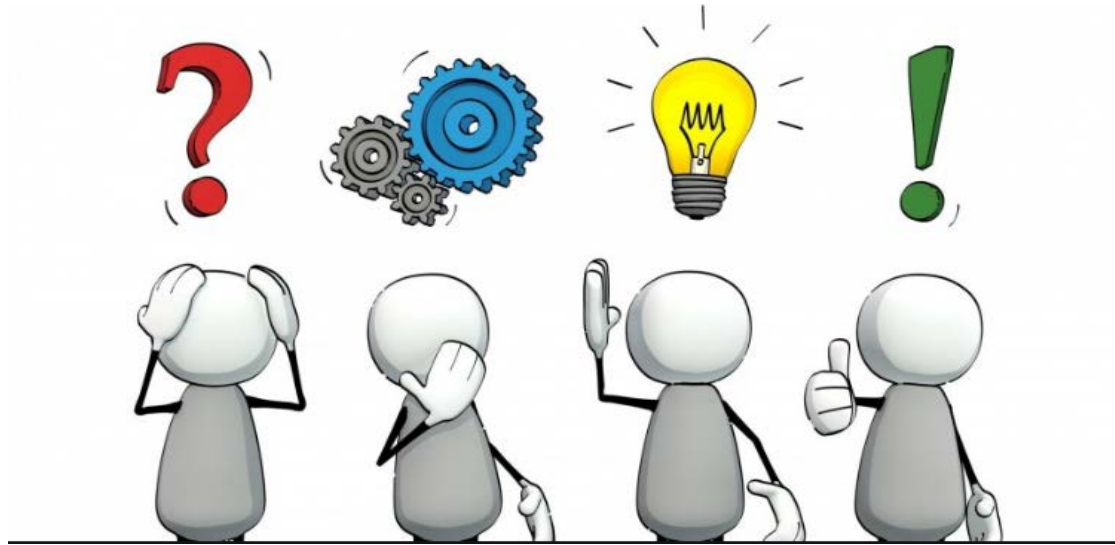
Language Matters (cont.)

- Example – “Under SSAE 18 Type 2 under AICPA standards, we reviewed the MVS and OS/400 systems for logical access security and other associated vulnerabilities.”
 - Is this recognizable to most?
 - What would need to be defined?
 - Could clearer and simpler language be used and still represent the key facts and context to the reader?
- Jargon may also include “material weakness”... do our readers know what this means? Does it apply universally? What is material in a Performance Audit report may differ from Financial statements. How are we defining and clarifying these terms.?



Thinking vs. Writing

- Be mindful of thinking vs. writing style.



- Thinking – this is an individualistic thing. Readers may not know or understand how we “think”. Also – thinking is not the same as communicating. How we think is not necessarily how we communicate or how we should write. Try to separate your thinking ‘process’ and re-assess what you’ve written with a “clean slate”.

Less is More

- Many published strategies for report writing emphasize “Cut, cut, and cut”. Often can find many areas to trim wording with essentially zero impact to the writing and ability to convey the information.
- Be simple and straight forward. “very...”?? “occasionally...”?? Be direct and concise. “about... or approximately...”?? If the measure or metric is known, state it simply.
- Again – avoid language where we are trying to influence or “impress” the audience/reader.



Less is More

- “The secret of good writing is to strip every sentence to its cleanest components. Every word that serves no function, every long word that could be a short word, every adverb that carries the same meaning that’s already in the verb, every passive construction that leaves the reader unsure of who is doing what—these are the thousand and one adulterants that weaken the strength of a sentence.”
 - William Zinsser in *On Writing Well*, 1976



Summary

- Effective Writing
 - Takes having something to say and clear thinking.
- What makes good writing?
 - 1. Good writing communicates an idea clearly and effectively.
 - 2. Good writing is elegant and well thought-out.
 - 3. It takes an economy of words (“less is more”)
- Remember, good English is plain English!!
- It takes time, revision, and a good editor!
- Simplicity of language focused on the Reader!





Questions?

