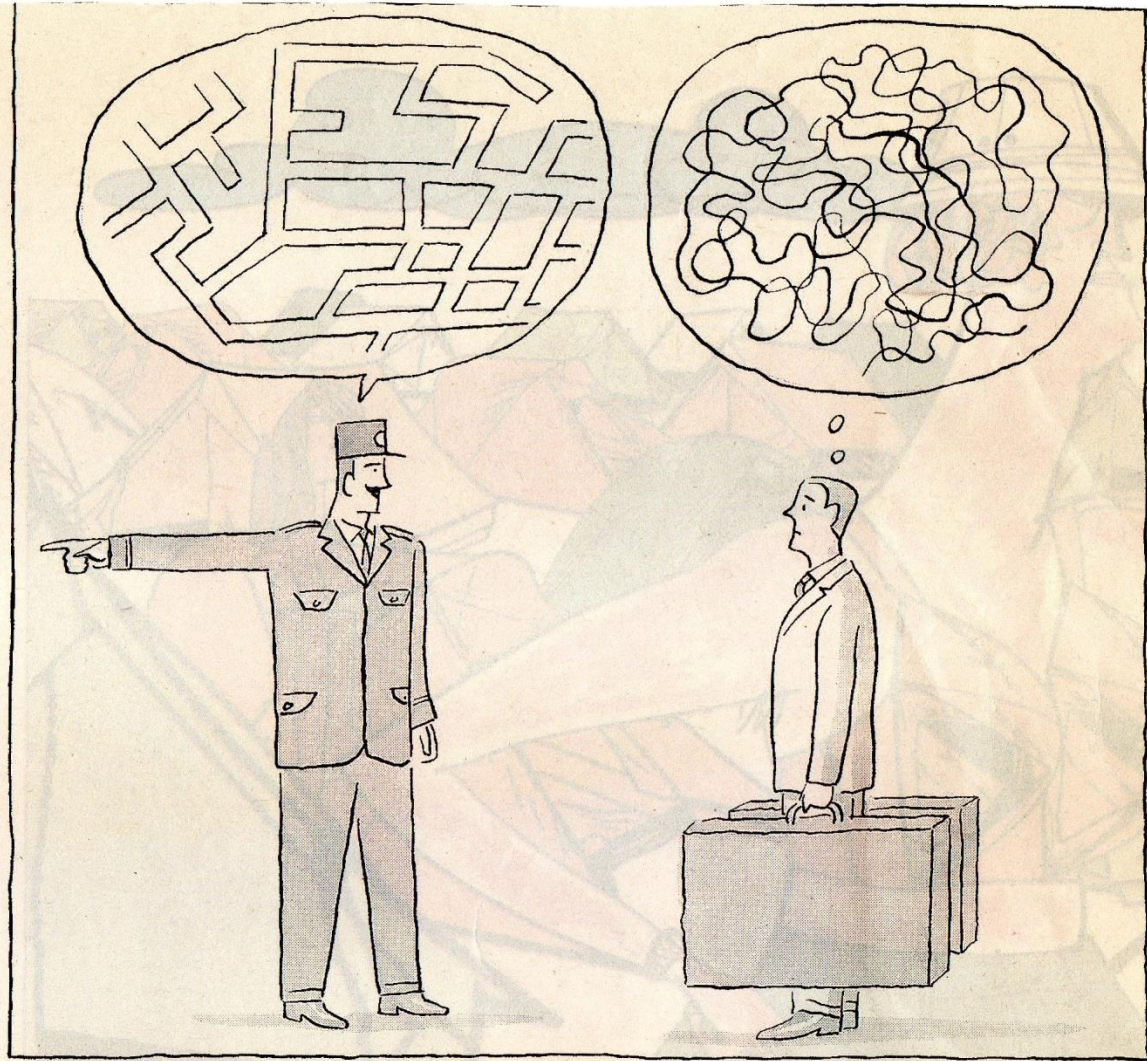


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# **What makes for an excellent internal audit report?**

**Sara I. James**  
**Getting Words to Work**  
**[www.saraijames.com](http://www.saraijames.com)**

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What you believe  
you are saying

The results of our an  
explains the variability  
methodology applied  
data collected dem  
miously 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

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# The ABCs of Excellent Reporting

Be ACTIVE

Be BRIEF

Be COURAGEOUS

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# Be active

We have not passed that subtle line between childhood and adulthood until we move from the passive voice to the active voice – that is, until we have stopped saying ‘It got lost,’ and say, ‘I lost it.’

– Sydney J. Harris

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# Active?

Retention and completion of all relevant sections of sign up checklists needs to be improved to evidence that arrears prevention is discussed with tenants from the outset.

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# Be brief

The most valuable of all talents is that of never using two words when one will do.

— Thomas Jefferson

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# Brief?

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Security and Intelligence Agencies' assets, are set out in the Accounting Officer's Memorandum issued by the Treasury and published in Managing Public Money.



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# Be courageous

But if thought corrupts language, language can also corrupt thought. A bad usage can spread by tradition and imitation even among people who should and do know better. The debased language that I have been discussing is in some ways very convenient.

– George Orwell

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# Be courageous

ill-advised, fester, under siege, severe, notorious,  
peculiar and ineffective, blistering, longstanding,  
severe, dysfunctional, unacceptable, insufficient,  
inappropriate, late or missing, failed

cozy, ignorance, arrogance, unforgivable,  
disregard, totally inappropriate, neutering,  
improper

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# Be courageous

‘Across the government, there were failures of imagination, policy, capabilities, and management.’

‘Bank documents showed how XXX bankers pressed Compliance personnel to grant the waiver to please a wealthy client.’

‘Replacing people or changing the names of institutions will not solve the problems.’

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## Orwell's Rules

(‘Politics and the English Language’, 1946)

- 1) Never use a metaphor, simile or other figure of speech which you are used to seeing in print.
- 2) Never use a long word where a short one will do.
- 3) If it is possible to cut a word out, always cut it out.
- 4) Never use the passive where you can use the active.
- 5) Never use a foreign phrase, a scientific word or a jargon word if you can think of an everyday English equivalent.
- 6) Break any of these rules sooner than say anything outright barbarous.