2023 INTERNAL AUDIT WEBINAR SERIES

Course 5
Skills Development: Technical Writing for Internal Audit

December 5, 2023

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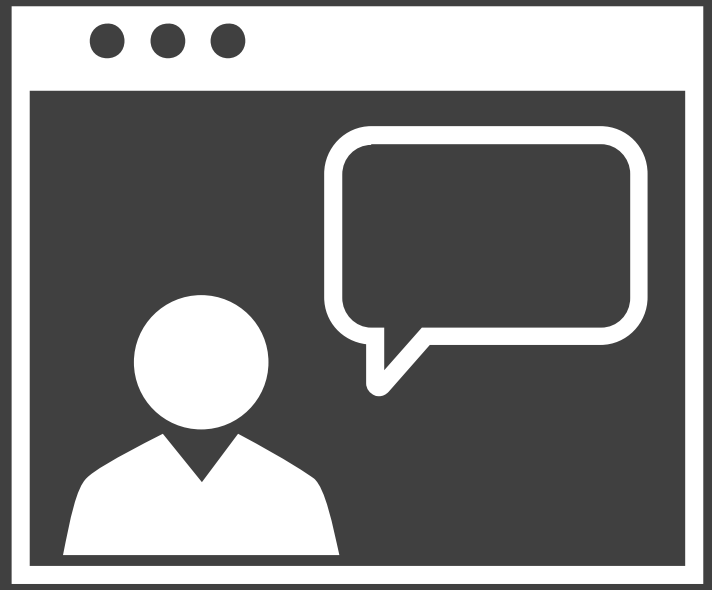

Steven Gin, CISA

PRINCIPAL, RISK ADVISORY SERVICES

Steven Gin is a Principal at BDO where he serves as the Southern California Risk Advisory Services practice leader. Steven has more than 20 years of experience in delivering internal audit, IT audit, SOX compliance, and risk and controls consulting solutions to Fortune 500, middle-market, and pre- and post-initial public offering (IPO) companies. Steven's experience prior to joining BDO includes progressive roles in national and regional public accounting firms and corporate internal audit for a public filer.

Steven's experience includes SOX implementation and readiness, SOX compliance, IT audit and assessments, segregation of duties assessment and remediation, establishing and supporting co-sourced and outsourced internal audit functions, and enterprise risk management and assessments. He has also previously served his clients by providing financial audit, IT audit, and third-party attestation reporting services.

EDUCATION

- B.A., Economics
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PROFESSIONAL AFFILIATIONS

- Certified Information Systems Auditor – CISA
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Debbie Richards

PRESIDENT, CREATIVE INTERACTIVE IDEAS

Debbie Richards, a seasoned learning architect and self-proclaimed tech enthusiast, is a pioneer in technical writing for learning technologies. With over three decades of experience, she has consistently guided enterprise teams in crafting immersive learning programs that yield tangible results. Her expertise is creating a well-defined vision and roadmap, uniting various tools, platforms, and content into user-friendly, scalable solutions that deliver exceptional user experiences.

Her commitment to the field extends beyond her professional role, as she passionately mentors fellow learning professionals and holds a director position at L&D Cares, a nonprofit organization dedicated to providing coaching, mentoring, and resources to talent development professionals, enabling them to excel in their careers.

In addition to her remarkable career achievements, Debbie's contributions to the learning community are evident in her role as the past president of the Association of Talent Development, Houston chapter, and as a former national advisor for ATD chapters. Her dedication to knowledge dissemination is further demonstrated through her authorship of "Seeing the Possibilities With Augmented Reality" and "Preparing Your Organization for New Technologies" publications in ATD's TD at Work series.

Debbie's profound impact on the learning industry is exemplified by her recognition as a "Guild Master" by the Learning Guild in 2022. This prestigious accolade acknowledges her consistent and high-quality contributions to the community, transforming it into a thriving hub for learning and innovation.

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Learning Objectives

At the conclusion of this session, attendees will be able to:

- Define key characteristics of high-quality technical writing
- Discuss key factors to consider in creating document plans
- Describe the importance of including reviewers and approvers at different levels of expertise in the technical writing process
- Discuss skills, tools, and best practices for creating high-quality technical documents

Technical Writing

Overview

Communicating complex technical information clearly and effectively to a specific audience.

- Audit Reports
- Documentation of Procedures
- Communicating Risks and Controls
- Engagement Letters and Scopes
- Correspondence and Follow-ups
- Presentations
- Compliance Documentation

Core Principles: Clarity

- Clear Communication
- Chunk Information
- Relatable Examples
- Visual Aid Integration
- Summarize Key Points

Example: Clear Communications

Original (Technical): "Encryption algorithms use cryptographic keys to convert plaintext into ciphertext, ensuring secure transmission of sensitive data over networks."

Simplified (Audience-Friendly): "Encryption is like a secret code that turns your messages into scrambled text to keep them safe when sending them online."

Unfamiliar Term: Materiality

Context: In auditing, materiality refers to the significance or importance of an item, transaction, or discrepancy in financial statements.

Definition: Materiality is the threshold beyond which an error or discrepancy in financial reporting could influence the decision-making of financial statement users.

Background Information:

- **Application**: Determining materiality assists auditors in focusing on areas critical to financial statement users.
- **Factors Considered**: Materiality is influenced by size, nature, and relevance to stakeholders.
- **Impact**: Material items affect financial statements' accuracy, influencing investors, creditors, and other stakeholders' perceptions and decisions.

Example: Summarize Key Points

- **Financial Compliance**: The audit confirms adherence to financial regulations and standards. Identified areas of improvement include enhancing documentation for expense reporting.
- **Operational Efficiency**: Processes examined showed significant improvements in resource allocation and utilization. However, a need for streamlining inventory management was highlighted for cost-efficiency.
- **Risk Management**: The analysis indicates robust risk assessment mechanisms. However, there's a recommendation to fortify cybersecurity measures to mitigate potential vulnerabilities.
- **Internal Controls**: Overall, internal controls demonstrated effectiveness, yet minor lapses in access controls were noted. Suggested improvements involve enhancing authorization protocols.
- **Recommendations**: Emphasizing continual training in compliance measures and implementing updated control mechanisms are suggested for sustained excellence in governance and risk management.

Core Principles: Brevity

- Conciseness
- Trim Redundancy
- Active Language
- Minimal Adjectives/Adverbs
- Visual Aid
- Focus on Essentials

Example: Active Language

Passive Voice (Original):

"Errors were discovered in the financial records, and corrective actions were taken by the accounting team."

Active Voice (Revised):

"The accounting team identified errors in the financial records and promptly rectified them."

Example: Focus on Essentials

Focused Detail (Original):

"The company's history dates back to 1975 when it was founded by the current CEO's father. Over the years, the company expanded its operations to various regions, establishing a strong presence in the market."

Essential Detail (Revised):

"The company, established in 1975, has expanded its operations across multiple regions, consolidating a robust market presence."

Core Principle: Audience Awareness

- Target Reader Identification
- Appropriate Tone and Vocabulary
- Explain and Contextualize
- Logical Structure
- Address Concerns
- Audience Review

Example: Target Reader Identification

Basic Language (Original):

"The financial statements contain errors that need to be fixed immediately."

Advanced Language (Original):

"Substantial discrepancies are present in the financial statements, necessitating urgent rectification."

Appropriate Tone and Vocabulary (Revised):

"The financial statements show errors that require prompt correction."

Core Principle: Consistency

- Follow Style Guide
- Consistent Writing
- Standard Templates
- Style Sheet Glossary
- Spell Check

Example: Consistent Writing

Inconsistent Writing (Original):

"In our financial audit, we noted several discrepancies. Additionally, operational audits highlighted inefficiencies in resource allocation."

Consistent Writing (Revised):

"In our financial audit, we identified discrepancies. Similarly, operational audits revealed inefficiencies in resource allocation."

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Welcome

Article • 07/11/2023 • 9 contributors

Feedback

Make every word matter

Welcome to the *Microsoft Writing Style Guide*, your guide to writing style and terminology for all communication—whether an app, a website, or a white paper. If you write about computer technology, this guide is for you.

Today, lots of people are called upon to write about technology. We need a simple, straightforward style guide that everyone can use, regardless of their role. And it needs to reflect Microsoft's modern approach to voice and style: warm and relaxed, crisp and clear, and ready to lend a hand.

Here's what you will find in the *Microsoft Writing Style Guide:*

- Top 10 tips for mastering Microsoft style and voice
- Bias-free communication

Additional resources

Training

Module
Contribute to Microsoft Learn documentation in your browser - Training

Become a contributor to Microsoft Learn documentation by making edits with a web editor in GitHub. Make your changes, then create, validate, and submit pull requests to get your...

Documentation

Top 10 tips for Microsoft style and voice - Microsoft Style Guide

Instructs to use bigger ideas, fewer words, write like you speak, project friendliness and get to the point fast.

Writing step-by-step instructions - Microsoft Style Guide

Describes process of writing step-by-step instructions and outlines processes with examples for complex and simple procedures.

Describing interactions with UI - Microsoft Style Guide

Describes how to refer to various interactions with UI and provides a table that outlines various verbs to use and examples of how to use them in content.

Show 5 more

https://learn.microsoft.com/en-us/style-guide/welcome/

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Element	Convention	Example
Blades	Avoid talking about blades. Instead, describe what the customer needs to do. When you must refer to a blade by name, use bold formatting for the name of the blade. Use sentence-style capitalization unless you need to match the UI. Don't include the word *blade* unless it adds needed clarity.	Select a specific operation to view details about that operation. In **Web app**, provide a name for your site. Go to **Audit logs** to view the events that occurred against the subscription. On the **Resource group** blade, select **Summary**.
Buttons, checkboxes, and other options	Avoid talking about UI elements. Instead, describe what the customer needs to do. When you must refer to a button, checkbox, or other option, use bold formatting for the name. Use sentence-style capitalization unless you need to match the UI. If an option label ends with a colon or an ellipsis, don't include that end punctuation in instructions. Don't include the type of UI element, such as *button* or *checkbox*, unless including it adds needed clarity.	Select **Save as** (*not* Select **Save as...** or Select the **Save as** button). Select **Allow row to break across pages**. Clear the **Match case** checkbox.
Command-line commands	Bold. All lowercase.	**copy**
Command-line options (also known as switches or flags)	Bold. Capitalize the way the option must be typed.	**/a** **/Aw**
Commands	Use bold formatting for command names. Use sentence-style capitalization unless you need to match the UI. If a command label ends with a colon or an ellipsis, don't include that end punctuation in instructions. Don't include the word *command* unless it adds needed clarity.	Go to **Tools**, and select **Change language**. On the **Design** menu, select **Colors**, and then select a color scheme.

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Technical Audit Documents

Overview

A technical audit document is an in-depth review and analysis aimed at improving efficiency, identifying risks or issues, and assessing alignment with business objectives.

Audit Preparation

- Define Scope, Goals, Timeline, and Methodology
- Select Audit Team
- Identify Key Stakeholders
- Gather Background Information
- Develop Audit Tools
- Schedule and Plan Meetings

Example - Outline

Scope: The audit will focus on assessing the financial management processes within the organization's accounts payable department for the fiscal year 20XX-20YY.

Objectives:

- To evaluate the accuracy and completeness of recorded financial transactions.
- To assess compliance with established internal controls and financial policies.
- To identify potential inefficiencies and areas for process improvement.

Expected Timeline: The audit will commence on [Start Date] and is estimated to conclude by [End Date], with a total duration of [Time Frame].

Example - Outline

Approach/Methods:

The audit will employ a combination of methods including:

- Reviewing transaction records and supporting documentation.
- Conducting interviews with departmental staff and management.
- Testing the effectiveness of internal controls through sample testing.
- Analyzing data and performing trend analysis to identify anomalies.

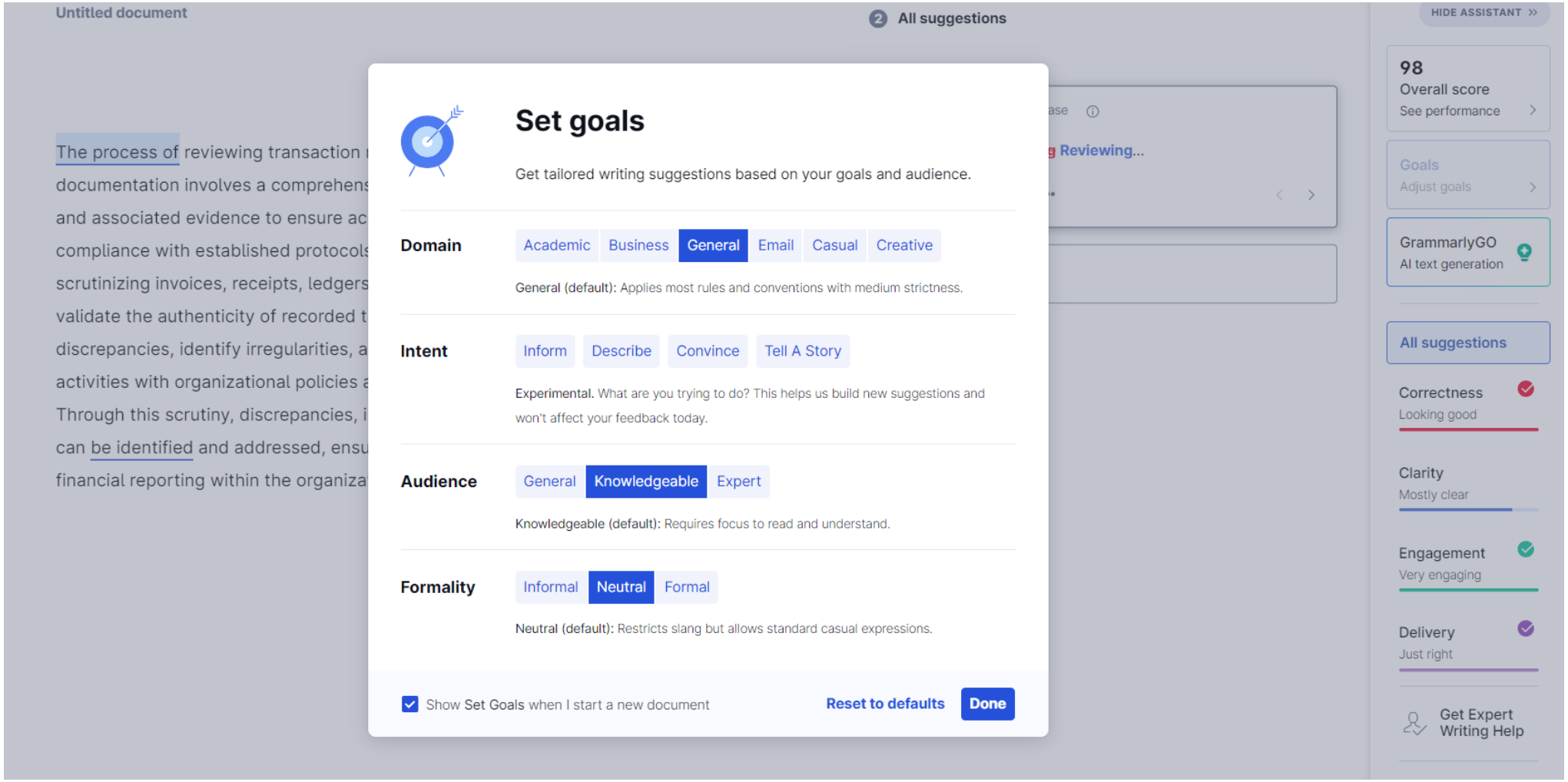
Using AI

Pros:

- Efficiency and Time-saving
- Consistency and Accuracy
- Enhanced Research Capabilities
- Customization and Tailoring

Cons:

- Lack of Contextual Understanding
- Over-reliance and Errors
- Data Security and Privacy Concerns
- Limitations in Creativity and Judgment



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Untitled document

The process of reviewing transaction records and supporting documentation involves a comprehensive examination of financial data and associated evidence to ensure accuracy, completeness, and compliance with established protocols. This meticulous review entails scrutinizing invoices, receipts, ledgers, and other pertinent documents to validate the authenticity of recorded transactions. It aims to detect discrepancies, identify irregularities, and verify the alignment of financial activities with organizational policies and regulatory requirements. Through this scrutiny, discrepancies, inconsistencies, or potential errors can be identified and addressed, ensuring the integrity and reliability of financial reporting within the organization.

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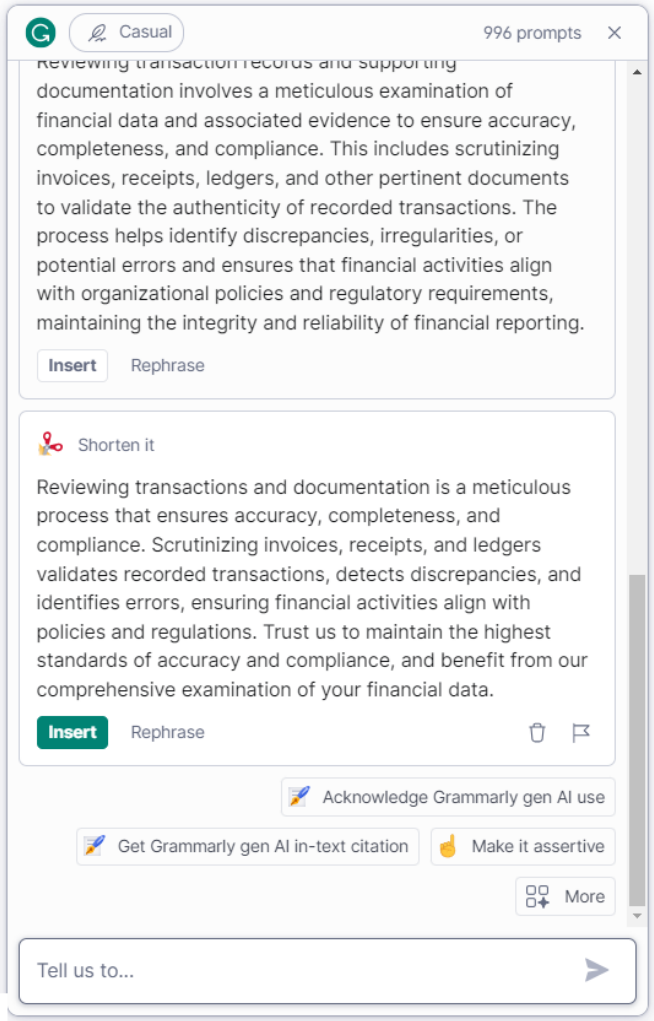

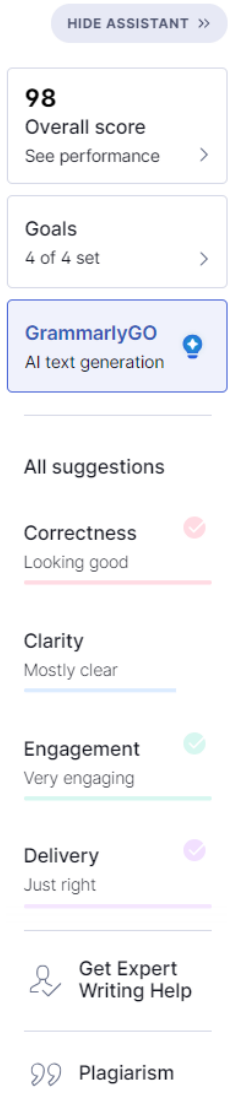

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Audit Execution and Assessment

- Conduct Interviews and Data Gathering
- Hands-On Audit and Documentation
- Assess Disaster Recovery and Business Continuity Plans
- Review Vendor Contracts
- Evaluate Compatibility and Standards
- Examine Visual Representations
- Identify Gaps, Risks, and Root Causes

Gaps Identified

Lack of Segregation of Duties: The review uncovered instances where the segregation of duties was not adequately implemented, leading to potential risks of unauthorized access and errors in financial transactions.

Insufficient Documentation: Numerous instances were found where documentation for certain transactions was incomplete or missing, hindering traceability and accountability.

Risks Highlighted

Compliance Risks: The identified gaps in segregation of duties pose a significant compliance risk, potentially violating internal control protocols and regulatory requirements.

Operational Risks: Insufficient documentation increases the risk of errors, leading to misstatements in financial records and impacting decision-making.

Issues Observed:

Ineffective Monitoring Procedures: The absence of robust monitoring mechanisms resulted in undetected anomalies in financial transactions.

Outdated Policies: Some existing policies lack alignment with current industry standards, leaving room for inefficiencies and vulnerabilities.

Areas for Improvement with Root Causes

Root Cause - Inadequate Training: The gaps in segregation of duties stem from a lack of comprehensive training programs addressing proper role delineation and responsibilities.

Root Cause - Policy Review Needed: The issues with outdated policies originate from a lack of periodic policy reviews and updates to match evolving industry standards.

Audit Results Presentation Structure

- Organize Results with Coherent Narrative
- Technical Writing Best Practices
- Executive Summary and Appendices
- Adherence to Standards
- Overview of Audit Scope, Methodology, and Systems
- Presentation of Findings with Evidence
- Detail Risks, Gaps, and Recommendations
- Prioritization of Recommendations
- Visual Representation of Technical Details

Audit Report Structure

Section 1: Executive Summary

Section 2: Introduction and Scope

Section 3: Financial Management Processes Assessment

Section 4: Risk Analysis and Recommendations

Section 5: Root Cause Analysis

Section 6: Conclusion

Appendices

Refining and Finalizing Audit Report

- Subject Matter Expert Review
- Incorporate Staff and Stakeholder Feedback
- Obtain Management Approvals
- Utilize Collaboration Tools
- Document Revision and Finalization

Collaboration Tools

- Google Workspace
- MS365
- Smartsheet
- Zoom/Teams
- Acrobat

Use proofing to collaborate on content

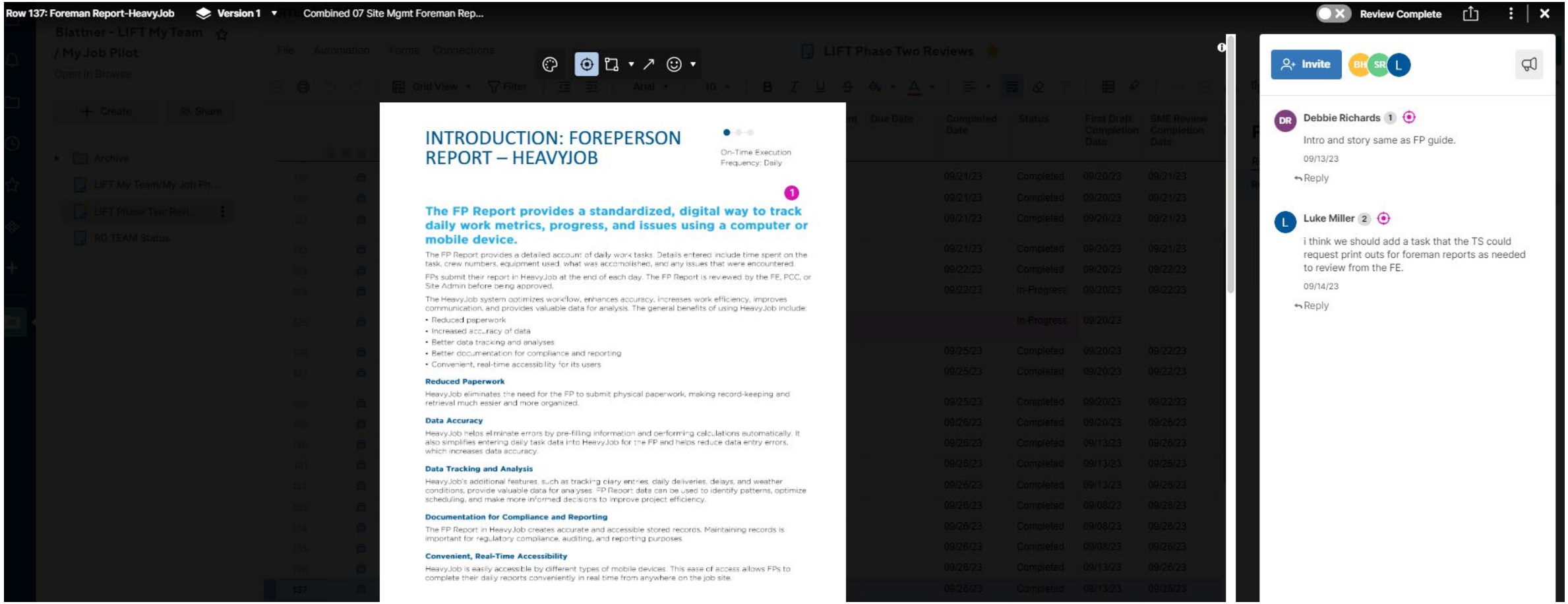
Use the simple, streamlined proofing process to upload file images, videos, PDFs, and Microsoft Office documents, control file versions, request and collect annotated feedback, and get approvals from stakeholders.

> TIP
>
> With supported file types, there's full integration for previewing and annotation. With unsupported file types, you can still take advantage of Smartsheet's proofing features to manage communication and request updates.

These are the tasks you can do with proofs you add to a sheet or report:

- Request and review approval
- Collect feedback without approvals
- Work with versions of proofs
    - Upload a version of a proof
    - Delete a version of a proof
- Map proofing data into the grid with proof info columns
- Complete a proof
- Cancel a review request

https://help.smartsheet.com/


Row 137: Foreman Report-HeavyJob
Version 1
Combined 07 Site Mgmt Foreman Rep...
Review Complete
INTRODUCTION: FOREPERSON REPORT – HEAVYJOB
On-Time Execution Frequency: Daily
The FP Report provides a standardized, digital way to track daily work metrics, progress, and issues using a computer or mobile device.
The FP Report provides a detailed account of daily work tasks. Details entered include time spent on the task, crew numbers, equipment used, what was accomplished, and any issues that were encountered.
FPs submit their report in HeavyJob at the end of each day. The FP Report is reviewed by the FE, PCC, or Site Admin before being approved.
The HeavyJob system optimizes workflow, enhances accuracy, increases work efficiency, improves communication, and provides valuable data for analysis. The general benefits of using HeavyJob include:
• Reduced paperwork
• Increased accuracy of data
• Better data tracking and analyses
• Better documentation for compliance and reporting
• Convenient, real-time accessibility for its users
Reduced Paperwork
HeavyJob eliminates the need for the FP to submit physical paperwork, making record-keeping and retrieval much easier and more organized.
Data Accuracy
HeavyJob helps eliminate errors by pre-filling information and performing calculations automatically. It also simplifies entering daily task data into HeavyJob for the FP and helps reduce data entry errors, which increases data accuracy.
Data Tracking and Analysis
HeavyJob's additional features, such as tracking diary entries, daily deliveries, delays, and weather conditions, provide valuable data for analyses. FP Report data can be used to identify patterns, optimize scheduling, and make more informed decisions to improve project efficiency.
Documentation for Compliance and Reporting
The FP Report in HeavyJob creates accurate and accessible stored records. Maintaining records is important for regulatory compliance, auditing, and reporting purposes.
Convenient, Real-Time Accessibility
HeavyJob is easily accessible by different types of mobile devices. This ease of access allows FPs to complete their daily reports conveniently in real time from anywhere on the job site.
Invite
Debbie Richards
Intro and story same as FP guide.
09/13/23
Reply
Luke Miller
i think we should add a task that the TS could request print outs for foreman reports as needed to review from the FE.
09/14/23
Reply

Post-Audit Actions

- Publish Final Report in Document Management System
- Communicate Outcomes to Stakeholders
- Presentation of Findings (if suitable)
- Develop Tracking and Implementation Plan
- Monitor Progress of Recommendations
- Frequency of Future Audits

Final Thoughts & Takeaways

Know Your Audience

The Little Things Matter

Be Patient!

Questions?

Thank you

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Wrapping Up

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What is a common mistake that is made in technical writing?

One common mistake auditors might make in technical writing is assuming the audience's familiarity with technical terms or industry-specific jargon. Auditors often work with complex information and specialized terminology, and it's easy to forget that not everyone reading their reports will have the same level of expertise or understanding.

Using too much technical jargon without adequate explanation can make the report difficult for non-experts to comprehend. This can lead to misunderstandings, misinterpretations, or the audience missing the significance of key findings and recommendations.

What is the most important consideration for SME Feedback?

The most crucial consideration for Subject Matter Expert (SME) feedback on an audit report is clarity. Ensuring that the report is comprehensible and clearly communicates the findings, recommendations, and their implications is paramount.

Ensure that the findings and recommendations are presented in a context that makes sense to the SME. Linking audit findings to the broader context of the organization's goals, processes, or industry standards can help SMEs better understand the significance.

Encourage SMEs to provide candid feedback on the report. Their perspectives, especially regarding the relevance and accuracy of the findings, can significantly enhance the report's quality.