Forensic audit reports that count:
A step by step approach

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Introduction
Importance of forensic audit reports

- Product/proof of work done
- Document for potential legal issues
- Document for decision making and action
- Marketing tool

Report quality

Quality of the investigation

Competence of the investigator
Purpose of a report

A report does not serve its purpose and is not useful if the reader has to ask/wonder about the following:

- I do not understand
- I haven’t started reading the report and am already exhausted. I just cannot...
- What does the author want to communicate?
The goal of any forensic audit report should be a clear presentation of the issues under investigation.

– What are the most important facts?
– What is the result of your investigation?
Characteristics of a good forensic audit report

- **Objective / unbiased**: The report should be neutral and non-judgemental.
- **Clear**: The content of the report must be clearly understood.
- **Thorough**: Includes all information needed to reach a conclusion.
- **Accurate**: The content reflects facts as gathered.
- **Professional**: Report must be professionally written and presented.
- **Timeliness**: Issued within the expected timeframe.
Vacuum cleaner ad: Don't kill your wife with hard work. Let electricity do it.

Drycleaner's window: Drop your trousers here for best results.

I would have written you a shorter letter but I didn’t have the time.
Structuring the report

At this stage, as the investigator, you already:

- Know all the facts
- Know how you shall present all your information in a clear and logical manner
- Understand the timelines and sequence of events
- Identified the modus operandi
- Have a clear understanding of the recommendations
Structure of the report

Section One
Background
How it all began

Section two
Executive summary
Summarize actions and results

Section three
Scope
Objective

Section four
Approach
Method and participants

Section five
Findings
Results of the investigation

Section six
Conclusion
Wrap up investigation

Section seven
Recommendations
Follow-up actions

Section eight
Appendices
Exhibits and annexures
Organization of information

**Where do I start?**

- Plan overall layout and topics to be covered
- Consider work carried out in each of the topics
  - Identify results of work carried out, to be converted into deliverable
- Identify sub-areas to be concluded and arrange sub areas in logical sequence
  - Identify, list and consider assumptions that are essential
  - Identify, list and consider areas where we were constrained and limited
  - Prepare and extract support for areas identified
    - Arrange in a logical order
      - Meet and discuss
  - Convert into logical, well structured sentences and paragraphs
Reporting standards: Forbidden list

- Speculation
- Conclusions that are not well supported
- Irrelevant content trying to impress the audience
- Subjective statements
- Statements starting with: “It appears.....”
- Statements starting with: “It is interesting to note”
- Major grammatical errors

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Conclusion

In report writing, always remember:

1. Keep it simple.
   
   Keep your sentences short and your language simple and concise.

2. Avoid jargon & pomposity.
   
   Don’t forget: not everyone reading your report will be an expert in your field.

3. Keep it active
   
   Active voice is stronger, more convincing and persuasive.

4. Each paragraph should contain an idea, a message being conveyed.

5. Avoid vague words
   
   For example "a large amount" or "some time later".

6. Avoid personal comment.

   Show your readers and listeners the facts. The facts will lead your audience to that conclusion without you telling them what to think.
Conclusion

7. Spell check will not always find your errors.
   
   *Spell check but also proof-read.*

8. Make use of visual aids.
   
   *More powerful and effective than text especially for complex, number-heavy information.*

9. Make your point upfront.
   
   *Don’t beat about the bush, be brief and to the point.*

10. Use descriptive headings.
Don’t embellish your reports. Just state the facts, nothing but the facts. Stick to the chronology of what happened, don’t make leaps of faith. Or if you do, clearly say that you are making an assumption ~ Wisehart

When something can be read without effort, great effort has gone into its writing ~ Enrique Jardiel Poncela
Thank you

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