



*cutting through complexity*

# Forensic audit reports that count: A step by step approach

*By: Mary Muchemi*



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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**



## 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:



## Goal/objective of a forensic audit report

**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.

- 
- ◆ **Vaaccum 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***

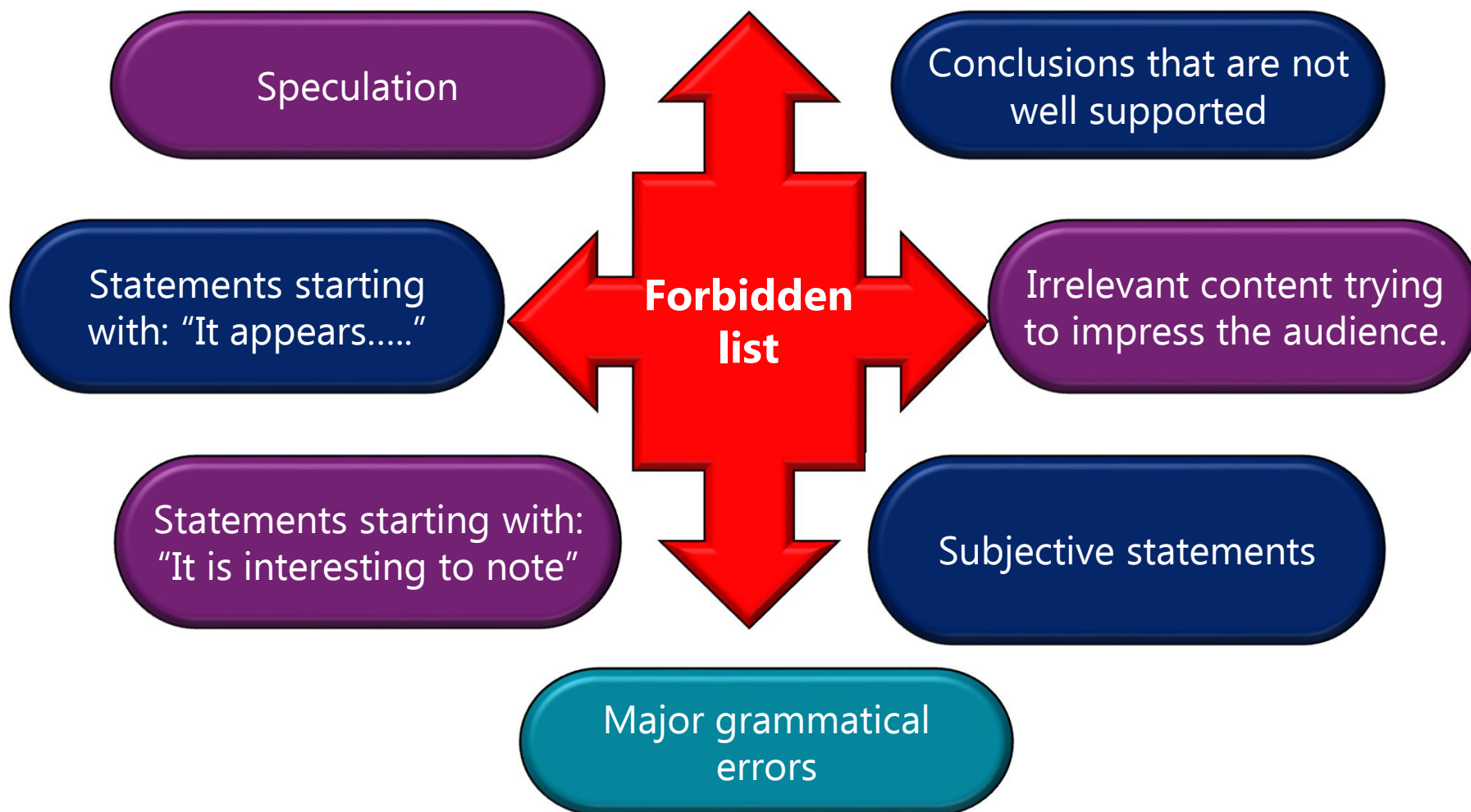
Exhibits and annexures

# 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



# 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.**

# Questions



*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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