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# **Writing Audit Reports**

**Mary C. Bromage**

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# Preface

To practice what I preach, few words may be enough, but multiple thanks are due to those of you who make my work a pleasure. The thousands of auditors, as well as investigators and analysts in general, from both public and private sectors who have participated in my seminars on functional communication during recent years have taught me what really works in reporting on matters of urgent concern to our national well-being. Some are now leading authorities in their ever-developing profession. For such leaders primarily, the chapter on "Reviewing Drafts" has been added to this new edition of *Writing Audit Reports*.

Theories about "rules" for good writing are easy to preach in the university classroom. Putting principles to the test of everyday use is the real proof. What is classified merely as "correct" in writing may or may not lead to improved managerial operations, to reliable fiscal controls, and, in the last analysis, to just plain honesty of word, deed, and thought. Dollars and cents, as reported by the auditing profession, are inseparable from consideration of an organization's objectives, whether in business or in government.

Much responsibility for ethical values has been placed by public trust in the hands of your profession of auditing. As these values undergo change or, on occasion, subversion, auditors carry an increasing burden. Until academic training brings more of the realities of the outside world into the classroom, auditors who are seasoned (as well as schooled) by experience on the job must add their voices to the preparation necessary for turning out authenticated, convincing reports.

Without being an auditor but by being a practitioner of the written word, I have learned from others. They are auditors working in the field to which my present book is devoted. My earliest (and lasting) experience came from one of the "Big Eight" accounting firms and from the U.S. Army Audit Agency. Advice and counsel were freely sought from, and freely given by, many colleagues and other professional specialists, including among those many: Mr. Edgar E. Banbury, Professor R. Lee Brummet, Professor Robert L. Dixon, Mr. Richard C. Edris, Professor Alfred L. Edwards, Professor William K. Frankena, Mrs. Linda C. Graf, Mr. Thomas C. Green, Mr. William R. Hindman, Mr. Ivan D. Huelle, Mr. John H. Huston, Mr. Fred Kalhammer, Professor Walter G. Kell, Mr. Paul V. Koehly, Professor Michael W. Maher, Mr. Leo

Milner, Mr. Peter L. Orsburn, Ms. Marilyn Popyk, Mr. Murray H. Schofel, Mr. Robert Shanklin, Professor Donald H. Skadden, Professor W. Allen Spivey, Mr. Robert E. Wells, Professor James E. Wheeler, and Mr. James K. Wright. The staff members, past and present, of the Department of Agriculture, Interagency Auditor Training Programs, have brought into focus for many of us our mutual interests. My additional thanks are due to the Division of Research at the University of Michigan's School of Business Administration.

To all of you who pursue the unending search for precise and persuasive communication on paper, please read what I have written not as rules and regulations but as policies and procedures (to borrow your own words). Rule books themselves, as well as dictionaries, are of course essential.

What you will find here is an updating of language usage for our evolutionary times. Communication, as an expression of human behavior, cannot be rule-bound to the extent of becoming hidebound. It must, nevertheless, be based on commonly understood principles which tradition has proved worth retaining over the years. After all, in the working world, language is as language does. Your policies about tone, sequence, and style are, in part, your own individual determination; they are also determined by the particular organization and the special profession on behalf of which you have chosen to write.

Your report or other written document becomes your end product. It is the basis of how you and those whom you represent will be judged. To make this highly visible product a matter of personal and professional pride, technique (not mystique) is yours for the reading.

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The University of Michigan*

*1984, Ann Arbor, Michigan*

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# Introduction

Clarity and objectivity are long-avowed aims of functional writers including those in accounting. As these two attributes are now carried over into operational auditing, and into management studies in general, additional skills are demanded. The end product of functional writing, a formal report, is expected to be direct, concise, objective, verifiable, convincing, and (what is more) interesting.

Such goals cannot be achieved by the amateur, either as writer or as auditor. They depend on the acquisition of techniques in the communication process. Not all students of business necessarily prepare themselves to be skilled in English. Some years ago the *Journal of Accountancy* laid down the challenge for the auditing profession:

...it has discovered what a truly specialized accounting graduate the universities were turning out. . . . Lacking in broad business and economic concepts, weak in communication skills and unaware of the interrelationships of the other social and behavioral sciences, this graduate is not presently prepared for the new challenge.<sup>1\*</sup>

Journalists, copywriters, editors, public relations experts—such specialists have long been expected to be trained in the use of language. Persons going into business have not regarded themselves as potential authors. As one senior federal auditor put it, "... the accounting or

\* Superior numbers refer to Notes at the end of the chapter.

business administration student is a different breed of cat from the liberal arts student."

Now the question is: Can such specialists become authors? Can they add to their professional qualifications the knack of communicating effectively on paper? For those willing to recognize practical writing as a discipline in itself, the tools are available that will give both speed and confidence. Functional writing is an acquired skill, not an inspired art—a matter of technique, not mystique.

### **THREE-WAY APPROACH**

For a management analyst to write a successful report, three aspects of the undertaking must be mastered: "situation," "organization," and "style." Reports in, or allied to, auditing may be financial, operational, investigative, or consultative in nature. Whether the term "audit report" is regarded in its strictly financial sense or in its expanded sense, its author is now expected to be a professional in writing.

The *situation* leading up to the report includes reconciliation of the divergent roles of writer and reader. The auditor's purpose, that of determining certification or examining compliance or inducing operational changes, carries with it the necessity of pointing out a problem which the recipient may not, initially, be predisposed to welcome. Though the auditor has a captive audience, it is not always an acquiescent one.

Once the difficulties inherent in the relationship between author and reader are recognized, decisions are still to be faced about systematizing what has to be said. Good *organization* depends upon a sequence that will be logical and emphatic enough to be followed by the readers without confusion or uncertainty.

With situational factors confidently in hand, and with an orderly outline in mind, the auditor is ready to translate thinking into words, sentences, and paragraphs. What is needed is a *style* that seems simple and yet substantial; that is specific and yet safeguarded. The desire is to express factual observations, specific opinions, and feasible recommendations in language that is quickly comprehensible to all intended readers.

Such a threefold approach involves certain technical skills in psychology (situational factors), logic (organizational considerations), and language (stylistic principles). Writing is, after all, a form of human behavior, which rests on more than a rule book.

### **RELIANCE ON FORMAL REPORTING**

In government and business, certain groups write more formal reports today than others: Professional auditors make up one of these groups, including those regarded as "financial" and those regarded as "opera-

tional," and also including those called "internal" and those called "external." Another related group consists of management consultants, often in public accounting firms. They rely on the report medium for recording "operational studies" and for proposing possible changes to those doing the actual managing of public or private affairs. Accountants and others holding responsible positions in managing the concerns of the everyday world also send other types of communications, but the formal report is their end product.

It is the accountant who is traditionally responsible for reviewing, analyzing, and transmitting "findings" and "opinions" related to disclosing, correcting, or improving management's performance. The formal document represents tangible proof of the effort, the proof which is prepared as a record of the work that has been done.

What constitutes this formal document? The earmarks are thorough content, including analytical judgments and supported inferences as well as facts: a systematic, established format; an orderly (usually predetermined) sequence; objectivity of style; sometimes, standardized phraseology prescribed by professional bodies; and, customarily, multiple distribution. The authors and the audience range from technical specialists to the chief officers of organizations, both corporate and civic. Typically, though not always, it is upward-directed, carrying with it a tradition of seriousness and materiality. Often, the document is available to the public. Because of established usage, its very appearance is likely to be familiar to sender and receiver, whether in a precast "short form" or in a longer version.

Because auditors have from the start depended on the painstaking medium of writing for communicating the results of their work, they have had a major influence on the form which the modern report now exhibits. In the evolutionary process, the form prescribed<sup>2</sup> for certification was not suited to evaluation of overall objectives, regulatory compliance, program goals, or management's general performance. The management letter of the Certified Public Accountant (CPA) provides one answer to that need. Today's formal report that has evolved for expanded coverage may serve present needs, but today's form will not necessarily suffice tomorrow.

Flexibility is matched by the need for familiarity. Valuable as these two assets are, they are partially self-contradictory: Familiarity implies holdover from the past, whereas flexibility implies incorporation of new approaches. The writer must adapt the reporting vehicle to every message without confusing the reader by erratic presentations. The document used by accountants in attesting to the financial accountability of an organization, best known in the short form, is not subject to change in many government and corporate affairs. The wording of opinions may vary, such as "unqualified," "qualified," or "adverse," or they may be "disclaimers."

## AUDIT—GROWTH OF THE TERM

Because of rapid expansion in the examination of government and business affairs, the word "auditor" means different things to different people. Merriam-Webster's *Third New International Dictionary* (unabridged) says "auditor" means (in addition to "one that hears or listens") "one authorized to examine and verify accounts." "Audit" itself is defined as "a formal or official examination and verification of books of account...."

The dictionary reflects history, whereas usage reflects currency. Whoever makes most use of a word is likely to control its sense. Usage changes. The attesting function remains within the exclusive jurisdiction of the duly qualified auditor. However, federal and state auditors are not engaged solely in certification, nor are they even primarily so engaged at times. They are examining operations of official agencies for compliance with regulations and fulfillment of objectives. Management consultants, often partners in CPA firms, are examining general operations at the request of management for the sake of meeting corporate objectives. They must comply with strict regulations.

The question is: Who has actually "authorized" the persons whom the dictionary has defined as auditors today? If they are CPAs, as is frequently but not uniformly the case, their employment by clients for the certification process might be regarded as the authorization. If they are not CPAs, as is now sometimes true for studies not leading to certification, the authorization arises from the organization which assigns the task.

Here, the restricted meaning takes on new connotations. Behind many reports called "audits," whether in the public or private sector, the purpose is that of advising management regarding deficiencies in operation or performance that may involve violations or inadequacies of publicly or privately imposed criteria.

Certain findings that cover more than fiscal certification are incorporated in management letters. Originally these were letters and carried that appearance, with selective content calling attention to needs for operational improvements as indicated by the financial statements. As the prevailing technological, social, and ethical environment made such needs increasingly apparent, many CPA firms formalized their services for management. "Some management consulting engagements bear a comparability to operational audits—particularly survey type engagements."<sup>3</sup> Formal reports are now issued in response to requests for advisory recommendations.

In about the middle of the twentieth century, federal agencies extended their audit function to include overall operations or performance. Auditors in many states also began to issue reports wherein recommendations, rather than certification, were the primary aim.

The Comptroller General of the United States in the early 1970s discussed the extension of governmental reviews to matters of economy and efficiency: "... the most immediate need is in the area of State and local Governments, including work performed for them by public accountants. They must raise their sights to the level of determining how effective these programs really are. . . ."<sup>4</sup>

Descriptions of the enlarged accounting function vary in connotation in both governmental and business affairs. The "internal" staff may be termed "reviewers," "inspectors," or "investigators" (seldom "consultants"). In its connotation versus its denotation, the term "auditor" does not now necessarily involve certification. Some reports issued from CPA firms are not written with that in view. Many governmental reports published under the rubric "audit" have effectiveness and efficiency as their target. Thus, the term "expanded" scope applies. There is such an expression as "the social audit," in which certification does not enter into the picture. The responsibility for attesting to the fairness of financial statements remains by ethical and regulatory control in the hands of the authorized independent auditor-accountant (the CPA).

"Auditing," as the term is used across the board, means that consideration of financial criteria, directly or indirectly, is part of the evaluative process. Some reports may take into account matters other than those involving income and expenditures, such as systems, procedures, contracts, compliance with regulations, and other operational aspects affecting the fulfillment of designated objectives. Sixty years ago, Arthur Young (of Arthur Young & Co.) is reported to have made this statement indicating the scope of CPA practice: "... what you have asked from us is not an accountant's report, but our business judgment on the entire business situation."<sup>5</sup> In 1929, a pamphlet on audits, issued even earlier through the American Institute of Certified Public Accountants (AICPA), was revised by the Institute with the notation that earlier versions had been criticized by some CPAs for being "more comprehensive than their conception of the so-called balance-sheet audit" and by other CPAs for not bringing out "all the desired information."<sup>6</sup> But the pertinence of financial probity (to any enterprise) cannot be ignored so far as public and professional opinion understands the implications of the words "audit," "auditing," "auditor," and, even more recently, "auditee" (the entity audited).

Management itself is being analyzed either by self-initiation or by regulation. The purpose is to check financial reliability and also to assist in fulfilling its organizational goals, whether they consist of service, profit, or both and whether they are financial, social, economic, or all three in character. Although auditors are no longer regarded as a "bunch of bookkeepers with green eyeshades," they cannot relinquish their fiscal discipline.

So long as financial factors are included as either the primary or the supplementary testing basis, the report is usually called an "audit report." For an official definition of the word "audit," the glossary published in 1981 by the United States General Accounting Office gives this:

A term used to describe not only work done by accountants and auditors in examining financial statements, but also work done in reviewing (1) compliance with laws and regulations, (2) economy and efficiency of operations, and (3) effectiveness in achieving program results.<sup>7</sup>

The money aspect is not the sole standard of judgment in a report on overall accomplishment. Not all agree as to the wisdom of using the term "auditor" when referring to the enlarged scope of reviewing organizational performance: "A lot of people wish they [that is, auditors] would go back to checking expense vouchers and others grumble that they do not always dig deep enough. . . ."<sup>8</sup> Actually, the subjects under audit run the gamut of management's undertakings today.

The Director of the Office of Policy and Special Studies in the General Accounting Office (GAO) foresaw in 1970 what might be coming: "The auditor of financial statements, if he is doing his job properly, will find himself on much of the same ground as this so-called operational auditor."<sup>9</sup> When programs themselves are reviewed, their relationship to expenditure is an inescapable measure of adequacy. Today, functions described as "investigation," "analysis," "review," "internal auditing," "inspection," and "consulting" may also be included: "If it comes as a surprise that audit is a program evaluation process, one should understand that one of the program objectives of an accounting function is the accurate recording and reporting of income and expenditures and of assets and liabilities."<sup>10</sup>

At the same time that public bodies broadened their scope of review, there was a turn of events in public accounting. The larger CPA firms formed management advisory services under the direction of specially designated partners. Through these partners, at first exclusively CPAs, clients and others in business could request suggestions concerning their "across the board" operations.

Differences exist between the reports prepared by federal or state audit agencies and those submitted in management consulting engagements. In CPA firms, the management consultants' early reports (in the 1960s) resembled the familiar management letters, sometimes sent to corporate clients at the time of regular fiscal audits:

Management services rendered by CPAs present an area of practice in which growth is limited only by the CPA's ability to solve problems and create confidence in his judgment. As the population explosion creates

greater competition in the business and financial worlds, the need for management services will grow.<sup>11</sup>

The management consultant's role differs from that of the government auditor. It differs also from that of the external auditor and that of the internal auditor. The differences are attributable to the respective relationships between the consultant and the client and between the auditor and the auditee. The former is voluntary, coming into being on request only, and the written product is not typically labeled an "audit report." In the auditor's case, the assignment is usually conducted in accordance with an obligation of the marketplace, as one leading accountant puts it,<sup>12</sup> representing an involuntary relationship as far as the recipient is concerned. Whether the Securities and Exchange Commission (SEC) required it or not, a company would seek clarification for the sake of its competitive status. This is, as one lawyer explained: "... a time when auditors are subject to a staggering number of lawsuits, [and] intense pressures from managements to adopt accounting treatments that will put the best face on the financial statements...."<sup>13</sup>

The auditors must preserve their independence with no option but to review and record negative conditions such as noncompliance or fiscal irregularities. They must at the minimum audit fiscal matters. The consultant, as such, reviews and reports only to the client on the request basis. True, the former's report now goes beyond the negative into positive recommendations. The consultant, as is no less true, does not exclude financial implications. Herein lies the resemblance of the roles, made increasingly obvious in the content and format of their end product, the report itself.

Yet the time has not come for complete similarity in the reports. The independent auditors can in no sense join the team of the company, the firm, the agency, or the project being audited. Nor can the consultants work hand in glove with the client so as to make themselves one with the client's management.

Broadened coverage has developed both from the regulatory point of view and from the operational point of view: "... some call it investigating, the G.A.O. prefers 'auditing' and still others say it is prying."<sup>14</sup> In concentrating on the expansion of operational implications and the influence upon the form of reporting, the writers themselves must exercise all due professional caution.

## **AIMS IN REPORTS**

Financial and operational auditing is intended to give notice of management's conformance with recognized requirements. The formal report itself is the only evidence of the independent auditor's

completed analysis. In many such presentations the purpose is not merely to certify or inform, necessary as that may be. Nor does the ultimate aim stop with making recommendations. Not until constructive changes ("corrective actions") have actually been put into effect by the recipient, eliminating deficiencies, can the writer feel the ultimate goal has been achieved.

An audit fulfills its overall purpose first by pointing out deficiencies and inefficiencies. But it may not be enough to determine that moneys have been lost, that staff hours have been wasted, or that benefits have been lacking. Only when the author convinces the reader that such problems can be solved can the report be said to have succeeded. Success is now furthered by the trend toward commenting on the favorable points as well as the obligatory identification of the unfavorable.

## NOTES

- <sup>1</sup>Arthur E. Witte, "Management Auditing: The Present State of the Art," *Journal of Accountancy*, vol. 124, no. 2, August 1967, p. 57.
- <sup>2</sup>See American Institute of Certified Public Accountants, *Statement on Auditing Standards*, no. 1, par. 511.04, New York, 1973, p. 81.
- <sup>3</sup>W. R. Hindman, CPA, letter to author, Apr. 17, 1975.
- <sup>4</sup>Elmer B. Staats, "Governmental Auditing in a Period of Rising Social Concerns," address, Nassau, 1972. (Pamphlet.)
- <sup>5</sup>Quoted in L. C. J. Yeager and Gordon Ford, *History of the Professional Practice of Accounting in Kentucky*, Courier-Journal Lithographing Company, Louisville, Ky., 1968, p. 14.
- <sup>6</sup>AICPA, *Statement on Auditing Standards*, app. A, p. 200.
- <sup>7</sup>United States General Accounting Office, *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, 1981 Revision, Government Printing Office, Washington, p. 63.
- <sup>8</sup>Linda Charlton, "Inquiry in Democratic Break-In Strips General Accounting Office of Some of Its Anonymity," *The New York Times*, Sept. 3, 1972. © 1972 by The New York Times Company. Reprinted by permission.
- <sup>9</sup>Ellsworth H. Morse, Jr., "Performance and Operational Auditing," *Journal of Accountancy*, vol. 131, no. 6, June 1971, p. 41.
- <sup>10</sup>Reprinted with the permission of the National Association of College and University Business Officers (NACUBO) from the July 1973 *Studies in Management*, "Program Review and Evaluation in the Business and Financial Area," by Wilbur K. Pierpont, p. 1.
- <sup>11</sup>Yeager and Ford, *History of the Professional Practice . . .*, p. 132.
- <sup>12</sup>Donald H. Skadden, The University of Michigan, discussion with author, 1978.
- <sup>13</sup>Douglas W. Hawes, quoted in *The New York Times*, Apr. 14, 1974. © 1974 by The New York Times Company. Reprinted by permission.
- <sup>14</sup>*The New York Times*, Sept. 3, 1972. © 1972 by The New York Times Company. Reprinted by permission.



# 1 **Choosing words**

Words bother people. Writers have their likes and dislikes, and readers have theirs; is it possible to satisfy both? From the half million or more words contained in the largest American dictionary, auditors need to select those best suited for each particular report. In carrying out this task they may wonder, at times: Why write at all? At the exit conference, why not just say what has been found and have done with it? Actual detection of the deficiencies could well consume the allotted workdays. On the receiving end, some would prefer not having criticisms placed on the record.

In preparing a formal report, not only word choice presents problems; so do sentence structure and paragraph development. Knowledge of rules and changing usage is involved in reducing matters to writing. Until that ultimate phase of reporting is accomplished, however, there is no assurance of permanence or precision. Neither is there assurance that the right recipients have been informed.

## **OBJECTIVES**

At least three reasons justify the extra investment of time and labor required to put the findings on paper: permanence, precision, and pinpointing. All involve word choice.