

12. THE AUDIT REPORT

12.1 Introduction

DAGP produces three main types of report:

1. Financial certification report expressing an audit opinion (on the government as a whole, on an audit entity or on a major project);
2. Individual reports on audit work focused on investigations, compliance or performance (although often these may be included as part of the certification report); and
3. Annual Report.

The Auditor General's Annual Report is a key document. Every audit team has to ensure that its input for the Annual Report is produced in a timely manner; is clear and concise; and is free of any errors.

Much of the impact of the audits and the reputation of DAGP rests on the quality of the Annual Report and, to a lesser degree, the individual audit reports produced. Thus, the report is not only an integral part of the audit but the key to audit success.

In an attest audit, the major concern is the reliability and fairness of the presentation of the financial facts in the financial statements. Only inappropriate accounting methods, material risks and significant misrepresentations are normally commented on. Audit observations of minor inaccuracies and errors should not be included in an audit report. A large volume of small inaccuracies or errors should be summarised as an error percentage.

In compliance auditing, the report should focus much more on the controls in place and the reliance that can be placed on them than on individual findings. The audit report should not list all the minor non-compliance or errors observed.

In the case of performance audits, a much higher proportion of the audit work gets included within the report. Further, in performance audit reports, much more explanation of the business of the entity and description of the areas examined is usually included than in the other types of audit. The auditor's expectation, or performance criteria, is often included to place the observations and conclusions in context.

Whatever the audit type, the same considerations apply:

- Audit reports should be easy for entity management to read (brief, clear and in the case of performance audits, pertinent);
- The Annual Report will be read by Parliamentarians, the media and the public and so should be written with a minimal technical terminology and not assume an understanding of the detailed business of the entity;
- The contents of the report should focus only on material and significant matters;
- Any assurances, conclusions and recommendations should be useful; and
- All statements should be fully supported by reliable and sufficient evidence.

Audit reports take a very different form according to whether they are presenting:

- An opinion on a set of financial statements; or

- The results of reviewing compliance and performance.

These are discussed in the following sections.

12.2 The Certification Report and Types of Opinion

The Certification Report is the product of the financial attestation audit work. It follows very specific standards, modified as necessary to reflect different qualifications that the auditor may wish to express.

12.2.1 Unqualified auditor's opinion on financial statements

The auditor's report on a set of financial statements is referred to as the "auditor's opinion", even though the report is often entitled "Auditor's Report". This differentiates the report from other audit reports, such as reports dealing with compliance with authority and performance matters. These other reports are discussed in a subsequent section.

Paragraph 4.0.9 of DAGP's Auditing Standards states, "*An audit opinion is normally in a standard format, relating to the financial statements as a whole, thus avoiding the need to state at length what lies behind it but conveying by its nature a general understanding among readers as to its meaning. The nature of these words will be influenced by the legal framework for the audit, but the content of the opinion shall indicate unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse (paragraph 4.0.14) or a disclaimer (paragraph 4.0.15) of opinion.*"

This Auditing Standard contains several important messages. First, the auditor expresses one opinion on all of the financial statements, as opposed to having a separate opinion on each financial statement. Second, and probably more important, it is critical that the readers receive an unambiguous message.

For the readers to receive an unambiguous message from what is normally a very short report, it is important that:

- The auditor adopts a standard wording for an unqualified opinion, and only deviates from that standard wording when a reservation of opinion is being expressed; and
- Any reservations of opinion is very clearly expressed.

When expressing a reservation of opinion the auditor should not issue an opinion that deviates only slightly from the standard wording, as the message could be ambiguous. There is a danger that casual readers will read it as an unqualified opinion. Even readers who are familiar with the standard content of an audit opinion might not be able to determine whether or not the deviation is intended to be a reservation of opinion.

12.2.2 When to give an unqualified opinion

As discussed in Paragraph 4.0.10 of DAGP's Auditing Standards, "*an unqualified opinion is given when the auditor is satisfied in all material respects that:*

- *the financial statements have been prepared using acceptable accounting bases and policies which have been consistently applied;*
- *the statements comply with statutory requirements and relevant regulations;*

- *the view presented by the financial statements is consistent with the auditor's knowledge of the audited entity; and*
- *there is adequate disclosure of all material matters relevant to the financial statements.”*

12.2.3 Standard wording

An example of a standard unqualified auditor’s opinion is contained in the Standard Audit Working Paper Kit.

To fully comply with paragraph 4.0.8 of DAGP’s Auditing Standards, the unqualified opinion should contain:

- A title;
- An addressee;
- A signature and a date; and
- Three standard paragraphs – an introductory paragraph, a scope paragraph and an opinion paragraph - which contain material that satisfies the other disclosure requirements of paragraph 4.0.8 of DAGP’s Auditing Standards. Each of these paragraphs is discussed below.

The introductory paragraph. The introductory paragraph identifies the financial statements covered by the auditor's opinion and distinguishes the responsibilities of management and the responsibilities of the auditor.

The scope paragraph. In this paragraph the auditor informs the reader that the audit was planned and performed in accordance with professional standards, and that the auditor has made judgments in applying these standards. It also provides the reader with some explanation of the nature and extent of an audit and the degree of assurance it provides.

The opinion paragraph. In this paragraph the auditor expresses his/her opinion as to the whether:

- a) the financial statements properly present, in all material respects, the government’s financial position, the results of its operations, its cash flows and its expenditures and receipts by appropriation; and
- b) the sums expended have been applied, in all material respects, for the purposes authorised by parliament and have, in all material respects, been booked to the relevant grants and appropriations.

The opinion paragraph may also state whether, in the auditor’s opinion, certain statutes and regulations have been complied with. (The statutes and regulations should be spelled out in the opinion).

Sometimes the auditor wants to insert a reference in the opinion to an unusual or important matter that is properly disclosed in the financial statements. Since the auditor does not intend to express a reservation of opinion on the financial statements, this reference should be included in a fourth paragraph, after the opinion paragraph.

The auditor should not use this additional paragraph to rectify a lack of appropriate disclosure in the financial statements. It is also not an alternative to, or a substitute for, expressing a reservation of opinion.

Even when a matter is placed after the opinion paragraph, there is still a danger that some readers may think that a reservation of opinion is intended. As a result, this paragraph should only be used in very rare cases.

A better way to provide additional information or recommendations is to use a separate report, such as an audit report. The fourth paragraph of the auditor's opinion could then contain a reference to the audit report. Audit reports are discussed later.

12.2.4 Reservations in the auditor's opinion

There are three general types of reservations that the auditor may express – qualified, adverse, and disclaimer. Each is discussed in turn in this section. Examples of qualified, adverse and disclaimers of opinion are included in the Standard Audit Working Paper Kit.

In accordance with paragraph 4.0.12 of DAGP's Auditing Standards, reservations are issued when any of the following circumstances occur, and when the auditor believes that the effect is or may be material:

- a scope limitation;
- a departure from the government's accounting principles; or
- uncertainty affecting the financial statements.

Each is discussed below.

Scope limitation. A scope limitation has occurred when the auditor has not been able to apply all the tests and procedures considered necessary in the circumstances and, as a result does not have sufficient appropriate audit evidence to form an opinion as to whether the financial statements give a true and fair view, in all material respects, in accordance with the government's accounting principles.

Scope limitations may arise in a number of situations, including:

- circumstances beyond the control of the entity or the auditor, such as the destruction of accounting records in a fire;
- a limitation imposed by the entity, such as refusing to allow the auditor to perform certain audit procedures; and
- a limitation created by the entity, such as or a failure to maintain adequate accounting records or internal control structures.

When the auditor has a scope limitation, the reporting objective is to inform the reader that the auditor:

- has been unable to perform specific tests and procedures and obtain certain audit evidence; and, as a result,
- is unable to determine whether or not there has been a departure from the government's accounting principles that materially affects the financial statements.

Departure from government's accounting principles. A departure from the government's accounting principles occurs when there is:

- An inappropriate accounting treatment, such as the failure to record certain assets or liabilities that are required to be disclosed by the government's stated accounting policies;

- An inappropriate valuation of an item in the financial statements, such as recording fixed assets at an appraised value;
- A failure to disclose all of the information required, such as not segregating expenditures into all the categories that are called for by the government's accounting principles.

In any of these circumstances, the auditor's reporting objective is to inform the reader about the departure from the accounting principles.

Uncertainty. An uncertainty normally involves a significant contingency or other event that is primarily dependent on future developments or future decisions by parties other than entity officials.

For example, the government may have guaranteed loans to third parties who are now experiencing financial difficulties. In these circumstances, the auditor (and entity officials) might not have sufficient information to determine what amount, if any, the government may ultimately be required to pay.

When the auditor has an uncertainty, the reporting objective is to inform the reader that he/she has been unable to determine what adjustments, if any, might be needed to the financial statements.

12.2.5 Qualified opinion

A qualified opinion is issued where the auditor is faced with a scope limitation, a departure from the government's accounting principles, or an uncertainty, but the matter at hand:

- is not critical to an understanding of the financial statements; and
- can be explained clearly and concisely.

To explain a matter clearly and concisely, it helps if the auditor can quantify the financial effect. Of course, in the case of a scope limitation, this would not be possible.

The use of a paragraph (called the reservation paragraph) between the scope paragraph and the opinion paragraph is the usual way of alerting the reader to the fact that there is a qualified opinion. To be most effective the paragraph needs to explain the matter as clearly and concisely as possible. It is not sufficient to provide only a general indication of a problem so that the reader is merely warned that further questions should be asked.

To be clear and concise, the auditor should:

- a) state the financial effect of the matter. If it cannot be quantified, the auditor should so state.
- b) In the case of an audit involving more than one Ministry, identify the specific Ministry (or Ministries) in which the monetary errors or compliance with authority violations occurred. This is particularly important if the reservation in the auditor's opinion was the result of significant errors in only one or two Ministries.

Note: where material monetary errors or compliance with authority violations have occurred, the auditors should request Ministry officials to investigate the matter and make necessary adjustments to the financial statements. If Ministry officials refuse, the auditors could request the Controller General of Accounts to make the necessary adjustment. This is consistent with Sections 5(a) and 5 (i) of the Controller General Ordinance. Once the necessary adjustments

have been made, the financial statements can be considered accurate, and the Auditor-General can issue an unqualified opinion.

In addition to adding the reservation paragraph, other changes are made to the standard wording of the auditor's opinion, as follows:

The opinion paragraph is amended to insert:

- (a) In the case of a scope limitation or a departure from the government's accounting principles, an "except for", "except that" or "except as", followed by a brief summary of the matter and a reference to the reservation paragraph; or
- (b) In the case of an uncertainty, a "subject to", followed by a brief summary of the matter and a reference to the reservation paragraph.

In the case of a scope limitation or an uncertainty, the scope paragraph would also contain an "except as" clause. This is done by inserting "Except as explained in the following paragraph, ..." at the start of the scope paragraph.

The Standard Audit Working Paper Kit contains three examples of qualified opinions – a scope limitation, a departure from the government's accounting principles, and an uncertainty.

12.2.6 Adverse opinion

An adverse opinion is issued when there is a departure from the government's accounting principles that is:

- so pervasive and fundamental that the auditor is unable to describe clearly how the financial statements are affected; or
- so significant that it overshadows a clear description of how the financial statements are affected.

In these circumstances, a qualified opinion would not be adequate. The wording of an adverse opinion makes it clear that:

- (a) the financial statements do not properly present, in all material respects, the government's financial position, the results of its operations, its cash flows and its expenditures and receipts by appropriation; or,
- (b) the sums expended have not been applied, in all material respects, for the purposes authorised by parliament and have not been booked to the relevant grants and appropriations.

As with a qualified opinion, a reservation paragraph should be inserted between the scope paragraph and the opinion paragraph. The reservation paragraph should clearly and concisely describe all the matters of disagreement, and the financial effect should be quantified where relevant and practicable.

The opinion paragraph would be amended to state something to the effect that, "In my opinion, because [brief description of matter] described in the preceding paragraph:

- these financial statements do not properly present, in all material respects, the government's financial position, the results of its operations, its cash flows and its expenditures and receipts by appropriation; or,

- the sums expended have not been applied, in all material respects, for the purposes authorised by parliament and have not been booked to the relevant grants and appropriations....”

The Standard Audit Working Paper Kit contains an example of an adverse opinion.

12.2.7 Disclaimer of opinion

Where the auditor is unable to arrive at an opinion regarding the financial statements taken as a whole due to a scope limitation or uncertainty that is so fundamental, pervasive or significant that a qualified opinion would not be adequate, a disclaimer is given. The wording of the disclaimer makes it clear that an opinion cannot be given.

As with a qualified and an adverse opinion, a reservation paragraph should be inserted between the scope paragraph and the opinion paragraph. The reservation paragraph should clearly and concisely describe the reason for the disclaimer.

In this case the opinion paragraph would be amended to state something to the effect that, “In view of the possible material effects on the financial statements of the matter described in the preceding paragraph, I am unable to express an opinion whether ...

- these financial statements properly present, in all material respects, the government’s financial position, the results of its operations, its cash flows and its expenditures and receipts by appropriation; or,
- the sums expended have been applied, in all material respects, for the purposes authorised by parliament and have been booked to the relevant grants and appropriations.

The scope paragraph should be amended by inserting “Except as explained in the following paragraph” at the start.

The Standard Audit Working Paper Kit contains an example of a disclaimer of opinion.

12.3 Audit reports other than opinions on financial statements

12.3.1 Nature and content of reports

This section covers two general types of reports – audit reports and management reports. Audit reports are reports that are made public and/or that are presented to the appropriate public accounts committee (PAC) or other external party. These reports would deal with matters of such significance that they require the attention of Members of the National Assembly, a Provincial Assembly, or a District Assembly.

Audit reports may also deal with matters that require the attention of the police, the National Accountability Bureau and/or other similar organisations. Matters to be reported to these organisations include fraudulent practices or serious irregularities.

Management reports are reports addressed to entity officials. They contain matters of a lesser significance.

Both audit reports and management reports may deal with:

- (a) Reservations being expressed in the auditor’s opinion;

- (b) Contentious matters on which DAGP decided not to express a reservation;
- (c) Comments on the form and content of the financial statements;
- (d) Comments on the accounting policies used to prepare the financial statements;
- (e) Compliance with authority violations;
- (f) Internal control weaknesses; and
- (g) Performance (value-for-money) matters.

With respect to item (a), because the standard audit opinion is usually very short, the auditor normally does not have an opportunity to provide a detailed discussion on the reservations that he/she has expressed. Such a discussion could be included in a separate report.

With respect to items (b), (c) and (d), the inclusion of additional matters in the auditor's report could result in some readers thinking that a reservation of opinion is intended. As a result, it is preferable for the auditor to use a separate audit report to make comments about the financial statements and his/her audit thereof.

Items (e), (f) and (g) would be matters that were identified during the conduct of the audit.

The decision to include a particular matter in the audit report or in a management report may change during the audit and even during the reporting phase itself. The auditor needs to keep in perspective the message and the most important conclusions expected to result from the audit.

For example, the auditor may have initially concluded that a particular matter was significant enough to be brought to the attention of the appropriate PAC. However, during the clearance process entity officials may have agreed to deal promptly with the matter. In this case, the auditor may decide to report the matter in his/her management report.

On the other hand, the auditor may have initially included a matter in a management report because entity officials had agreed to deal with the matter promptly. If the matter was still outstanding the following year, the auditor may decide to include it in his/her audit report for that year.

12.4 Reporting style and format

A good audit report needs to present a clear message. However well the audit has been conducted and however strong the findings, the audit will not be successful and useful to Parliament, a Public Accounts Committee (PAC), the public, and the management of the entity unless the report is well written.

Whatever the audit type, the following basic reporting principles apply.

The report should be easy for entity officials, PAC members, etc. to read. This means that it should:

- be brief, interesting and clear;
- be written in a style that maintains the reader's interest; and
- avoid, as far as possible, details that distract from the message that is to be conveyed.

If extensive definitions, detailed calculations, and other distracting details are required, they could be inserted as a footnote or as an appendix.

Particularly in the case of audit reports (reports intended for Parliamentarians and the general public), the report should be written with the minimum amount of technical terms. The report should not assume that the reader is familiar with these terms, or with the entity's business.

The report should clearly explain the significance of each matter being raised. For example, reporting that certain bank accounts have not been reconciled for several months may not be meaningful on its own. Reporting that there may be unauthorised or unrecorded payments, missing receipts, stolen funds and so would ensure the point is understood.

Matters should be grouped by the nature of the issue at hand, or by recommendation. This helps readers to better appreciate the overall extent of a particular matter.

Conclusions and recommendations should be presented. These help the reader to obtain an overall understanding of the auditor's position, and to understand the actions that are expected to be taken as a result of the matter.

One possible exception to these principles is reports to the police, the National Accountability Bureau and/or other similar organisations where the auditor is recommending that the organisation perform an additional investigation. In this case, the auditor may be required to provide a great deal of detail with respect to the matter at hand, and the audit work already performed, to permit the organisation to conduct an efficient and effective investigation.

A useful structure for each matter dealt with in the report is:

- Background material – a description of the area audited, etc.;
- A description of the work that was performed;
- A description of what entity officials should have been doing, and why;
- A description of what was found, and the cause;
- What can be concluded;
- The auditor's recommendation to deal with the matter; and
- The entity's response (if shown in a separate section).

Each of these is discussed below.

The Standard Audit Working Paper Kit includes an example of an observation that follows this format.

Where the report is more than, say, 10 or 15 pages there should also be an Executive Summary at the front of the report. It is common to include a list of the major recommendations at the end of the Executive Summary.

Background material. The amount of background material required will depend on the intended reader of the report. For reports to be made public, more material is often required than if the report is only to be sent to entity officials who are responsible for the applicable component.

Whoever is the intended reader, background material should be kept as brief as possible.

Description of work performed. As for the background material, the amount of detail required will depend on the intended reader of the report. In general, though, it should also be kept as brief as possible.

Description of what entity officials should have been doing, and why. It is important for the auditor to ensure that readers of the report appreciate the implications of the compliance with authority violation, the internal control deviations, etc. Simply stating that several supplier invoices were not properly approved may not get the readers' attention if the significance of this issue is not explained. The auditor needs to state why the violation or deviation is significant. In the case of proper approval of supplier invoices – to prevent payment being made for fictitious goods, services not performed, for excessive amounts or for corrupt purposes and so on.

Description of what was found and the cause. In this section the auditor should describe what his/her findings were. To help the reader appreciate the matter at hand, the findings should be worded in a way that clearly shows the difference between what entity officials should have been doing, and what they were (or were not) doing.

The description should also include the cause of the matter, if it is known. This would make it easier for the reader to understand the nature of the problem, and the reasoning behind the recommendation.

As noted in paragraph, matters should be grouped by the nature of the issue at hand, or by recommendation. Where there is a large volume of small inaccuracies or errors, they should be grouped.

It is normally not necessary to list all of the specific internal control weaknesses or compliance with authority matters. For example, the auditor could simply note that, in a sample of 200 supplier invoices, 8 lacked proper approval. There is usually no need to list the 8 invoices in the report.

The auditor's conclusion. The conclusion section summarises the matter being discussed, and puts the findings in context.

The tone of the conclusion should be consistent with the significance of the matter being raised. If, for example, the matter has been presented as a relatively minor internal control violation, the conclusion should not imply that material frauds could occur if the matter is not fixed immediately.

The auditor's recommendation. The recommendation should describe specific actions that the entity should take to deal with the matter raised in the observation and/or to prevent similar matters from recurring in the future. Unless the auditor can identify a specific and useful recommendation, the auditor should question the value of reporting the matter in the first place.

Assume the auditor detected that several suppliers had been overpaid. A simple recommendation that the auditor could make in this case is that the entity should recover the amounts of the overpayments from the suppliers. This recommendation, though, will not necessarily help to prevent a repeat of the error or fraud that led to the overpayments. It would be more useful to the entity for the auditor to identify the internal control weakness that led to the overpayments, followed up with a recommendation to prevent similar error or fraud from occurring in the future.

To further improve the effectiveness of the recommendation, the recommendation should:

- be as specific as possible. This helps the reader to know exactly what is expected to be done, and helps the auditor to assess at a later date whether the recommendation was implemented. Recommendations such as “The internal controls should be improved” are too general and do not describe for the reader what needs to be done.
- be addressed to a specific person or group of individuals. This helps to fix accountability for the implementation of the recommendation, which in turn should improve the chances that it will be implemented. Recommendations such as the “The government should ...” do not fix accountability.
- contain a date by which the auditor would like the recommendation to be implemented. This will help to prevent unreasonable delays in implementing the recommendation.

Entity response. Entity officials will often want auditors to include, in the report, a description of the context in which the matter occurred, and corrective actions taken by the time the matters are reported. Entity officials may also wish to indicate whether they agree with the recommendation, or, if not, why they disagree.

There are two ways in which the entity’s position can be reflected in the report. The auditor could amend the wording of the observation, or the auditor could permit the entity to insert an “entity response” directly into the report. If the latter option is taken, the response would normally be inserted at the end of the material on the specific observation.

12.5 Compliance and Performance Reports

A report on a compliance audit or a performance audit should draw attention to the key issues and concerns raised by the audit. The reader should be able to understand the significant issues, the underlying causes of any weaknesses observed and any recommended actions to improve the management of the area covered in the audit.

Traditionally, reports of compliance audits have not presented the big picture and have simply listed cases of non-compliance, often drawing attention to small or minor errors or waste. If the auditor wants to initiate change, the focus should be redirected onto controls rather than individual cases of non-compliance. If not, the auditor can expect to find similar problems being reported every year.

Except when expressing a financial opinion, all reports should adhere to the structure outlined below. Their focus should be towards encouraging improvements in internal controls and more effective management in the public service.

12.5.1 Structure of the Report

The audit report should normally state:

- The context (background and description of area audited);
- What was done (audit objective and audit scope);
- What was expected to be found (audit criteria and/or laws and regulations);
- What was found (findings and observations);
- What can be concluded (including what is or can be the impact of what was observed);

- What should be done to improve the management of the area (recommendations); and
- In some cases, but not necessarily always, management comments.

There are commonly two options for structuring the report to include the content mentioned above. One is to structure the main chapters according to Introduction and Background, Observations, Conclusions, and Recommendations and, within these, address the different lines of enquiry, or audit topics. The other is to structure the main chapters according to the lines of enquiry, or audit topics and, within these, address Background, etc. The latter approach is often better because that structure is normally easier for the reader to follow. Where the report is structured around the audit topics, the statement of scope can either be in an introductory chapter or stated for each audit topic.

Where the report is more than say 10 or 15 pages, there should also be an Executive Summary at the front of the report. It is common to include a list of the major recommendations at the end of the Executive Summary.

There are different styles with regard to taking note of management views and responses to the report. In most cases, the report should be changed in response to management comments if inaccuracies or insufficient information are rectified during the process of clearing the report. When management is asked to comment on the conclusions and recommendations contained in the report it is common practice to include these responses in the report.

12.5.2 Determining the Message

From the beginning of the audit cycle, the auditor needs to keep in mind the significant issues to be addressed. As evidence is gathered, the auditor may find:

- some issues relating to suspected weaknesses will disappear as it is found that there are no significant management weaknesses;
- new issues will be discovered that had not been identified or anticipated previously; and
- other issues will remain because of their importance to the programme, irrespective of whether the area is well managed or not.

Focusing on important issues from the start of the audit will ensure the auditor has a meaningful report at its completion. This means keeping the most important conclusions expected to result from the audit in perspective at all times.

The final audit report must present a clear message. A clear structure also helps the auditor complete the report much faster. Sometimes it is helpful to develop a summary of the main message prior to writing rather than the other way around.

12.5.3 Developing Conclusions and Recommendations of the Report

The report should convey the message that the auditor developed during the examination phase of the audit. The report should place the findings in context, indicate the impact of what has been observed, and indicate to management the corrective actions required to prevent similar weaknesses occurring in the future.

The report should provide a general assessment of the strengths and weaknesses in the area examined whilst avoiding exaggerated or unsubstantiated conclusions. Reports should be based on facts and avoid including assumptions that cannot be substantiated.

Sometimes, it is worth dropping some audit findings if they are of much less significance than the others, especially if they are controversial, or poorly substantiated, *and* of minor importance in comparison with the main issues and concerns. Consideration should be given to excluding minor findings where their inclusion might distract from the main messages to be conveyed to entity management, Parliament and the public.

Conversely, where the auditor has an important message to convey, there need to be sufficient supporting evidence and examples to strengthen the message.

12.5.4 Report Style

Reports should be written in a style that maintains the reader's interest. The auditor should avoid as far as possible including details in the body of the report that distract from the message that is to be conveyed. Extensive definitions, detailed calculations, large numbers given to the last dollar ("over 35 million rupees" is easier to read, and gets the message across better, than "35,301,472 rupees") and other distracting details can be placed as a footnote or added as an appendix.

The use of active rather than the passive tense ("we found" rather than "it was found") is normally considered better writing style.

Report writing is not easy and auditors will often benefit from training and practice. Good report writing capabilities and strong editing skills are a prerequisite for promotion to higher positions within the DAGP.