AUDIT REPORT WRITING

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The Standard in Staffing, Recruiting and Development

Agenda

I. Introduction  
II. Overview  
III. Audit Report Structure  
IV. Executive Summary  
V. Observation Components  
VI. Other Sections of Audit Observations  
VII. Report Optimization  
VIII. Report Review and Writer’s Block  
IX. Summary and Wrap-Up

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AUDIT REPORTING WRITING: OVERVIEW

Audit Reports – What’s the Point?

- Why write an audit report?
- Where are we in the audit process?
- Why are you here?
Audit Reports – Discussion

- How effective are audit reports?
- When do you use audit reports? For what audit types?
- Should it be formal or informal?
- Should it take 1 page or many pages?
- Who receives it?
- Who signs off?
- Should you include risk ratings/opinion?
- What is the report issuance turnaround time?

Audit Report Writing - Guidance

  - 2400: Internal Auditors must communicate the engagement results
  - 2410: Criteria for Communications
    - Communications must include the engagement’s objectives and scope as well as applicable conclusions, recommendations, and action plans.
  - 2420 Quality of Communications
    - Communications must be accurate, objective, clear, concise, constructive, complete and timely.
ARW Guidance

• 2410: Criteria for Communications
  – Communications must include the engagement’s objectives and scope as well as applicable conclusions, recommendations, and action plans
    • 2410.A1 – Final communication of engagement results must, where appropriate, contain the internal auditors’ overall opinion and/or conclusions.
    • 2410.A2 – Internal Auditors are encouraged to acknowledge satisfactory performance in engagement communications (What does this mean?).
    • 2410.A3 – When releasing engagement results to parties outside the organization, the communication must include limitations on distribution and use of the results.
    • 2410.C1 – Communication of the progress and results of consulting engagements will vary in form and content depending upon the nature of the engagement and the needs of the client.

ARW Guidance – ‘11 Update

• 2410.A1 - Final communication of engagement results must, where appropriate, contain the internal auditors’ overall opinion and/or conclusions. When issued, an opinion or conclusion must take account of the expectations of senior management, the board, and other stakeholders and must be supported by sufficient, reliable, relevant, and useful information.
  – Interpretation: Opinions at the engagement level may be ratings, conclusions, or other descriptions of the results. Such an engagement may be in relation to controls around a specific process, risk, or business unit. The formulation of such opinions requires consideration of the engagement results and their significance.
ARW Guidance (cont)

- **2420 Quality of Communications**
  - Communications must be accurate, objective, clear, concise, constructive, complete and timely.
    - **Accurate** – no errors or omissions; stick to the facts
    - **Objective** – fair, impartial and unbiased
    - **Clear** – logical and easy to understand and are not subject to interpretation
    - **Concise** – to the point
    - **Constructive** – helpful
    - **Complete** – include all significant and relevant information
    - **Timely** – expedient

ARW Guidance – ‘11 Update

- **2450 – Overall Opinions** When an overall opinion is issued, it must take into account the expectations of senior management, the board, and other stakeholders and must be supported by sufficient, reliable, relevant, and useful information.
  - Interpretation: The communication will identify:
    - The scope, including the time period to which the opinion pertains;
    - Scope limitations;
    - Consideration of all related projects including the reliance on other assurance providers;
    - The risk or control framework or other criteria used as a basis for the overall opinion; and
    - The overall opinion, judgment, or conclusion reached.
- The reasons for an unfavorable overall opinion must be stated.
Audit Report Writing

• Why do we write audit reports?
  – Communicate results
  – Prompt action
  – Provide assurance
  – CYA
  – Perception of IAD
  – Why else?

Audit Report Writing

• Limitations on Audit Reports
  – What are some limitations placed on issuance of reports?
    • Time – deadlines
    • Authority – dictating an action plan
    • Legality
  – What are the limitations currently at your company?
BUSINESS WRITING

Spelling

- Familiarize yourself with commonly misused words, particularly sets of words often mistaken for each other.
- Make sure you pronounce words properly.
- Note some friendly rules on spelling.
- If you’re writing for an international audience, note that there are acceptable spelling variations in the different kinds of English.
- Lastly, use spelling resources!
Grammar

• Grammar details rules of language syntax. Like spelling issues, grammar violations in a business document can reflect negatively on a professional or a company.

• Here are two grammar issues most business writers have trouble with:
  – **Subject-verb agreement**: Singular subjects go with singular verbs, and plural subjects go with plural verbs.
  – **Verb tenses**: Modern English has six tenses, each of which has a corresponding continuous tense. The first three: present, past and future are less problematic.

Creating a Cheat Sheet

• A cheat sheet is a ready reference of rules you need to remember, written in a brief, simple and easy to understand fashion. Tables and bullet points can make a cheat sheet more effective.

<table>
<thead>
<tr>
<th>Issue</th>
<th>Rule</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Its vs. It’s</td>
<td><em>Its</em>’ is the possessive, third person, singular adjective, typically referring to something other than a person. <em>It’s</em>, short for <em>It is</em>, refers to something that <em>it</em> possesses.</td>
<td>The machine spread its claws. It’s the fastest engine for this job.</td>
</tr>
</tbody>
</table>
Parts of a Sentence

- A complete sentence has two parts: a **subject** and a **predicate**.
- The subject is what the sentence is about. It is usually a noun or pronoun. The predicate tells something about the subject. It is often indicated by an action verb or a linking verb.
- Subjects and predicates can be simple and complex, so length does not determine what a subject and a predicate is.

Punctuation

Commonly used punctuations include:

- **Period** (.) – used to end a sentence, indicating a full stop.
- **Question Mark** (?) – used after a question.
- **Exclamation Point** (!) – used after statements expressed with strong emotion.
- **Comma** (,) – used to separate items in a series.
- **Colon** (:) – used to mean “note what follows,” and is typically succeeded by an elaboration, summation, interpretation of what it precedes.
- **Apostrophe** (’) – used to show belonging or to indicate the omission of letters in a word.
- **Semicolon** (;) – used to link independent clauses not joined by a coordinating conjunction.
Types of Sentences

Four Kinds of Sentences:

- **Declarative**: The most commonly used sentence type in business writing, these are sentences that make a statement.
- **Interrogative**: These are sentences that ask a question. They end in a question mark.
- **Imperative**: These are sentences that give a command or make a request.
- **Exclamatory**: These are sentences that express strong feeling.

The Basic Parts

The 3 Basic Parts of a Paragraph:

- **Topic Sentence**: The topic sentence is the first sentence in a paragraph. It introduces the main idea of the entire paragraph.
- **Supporting Sentence**: Supporting sentence(s) expand your topic sentence. They comprise the main body of your paragraph.
- **Closing Sentence**: The closing sentence is the last sentence in a paragraph. It reminds the reader what the paragraph is all about.
Organization Methods

The following are some tips in organizing your paragraphs:

- **Keep your main idea central.** Before you begin writing any business document, you have a central idea that you wish to impart.

- **Decide how to best explain your main idea.** Once you have a main idea, decide what facts or topics best support your idea. Present them in logical order.

- **Whenever possible, outline first before starting on any writing.** It will give you an idea of how the topic will play out.
Contents of a Typical Audit Report

• Executive Summary
  – Audit Summary
  – Audit Objectives
  – Audit Scope
  – Background
  – Opinion (?)
  – Overall Report Ratings (?)
  – Standards Conformance Statement (?)

• Observations

• Appendices
Contents of a Typical Audit Report

• Observations
  – Foundation
  – Condition
  – Cause
  – Effect
  – Recommendations
  – Action plans

• Appendices
  – Additional information
  – Exhibits
  – Policies and procedures
Executive Summary

- The most important piece of an audit report
- Reports are like Resumes – readability decreases significantly after the first page
- It is called an Executive Summary for a reason; executives will focus on this page – it has got to be good and catch the reader
- Keep it Short and Sweet – not all sections outlined need to be in the Executive Summary; hit the highlights
ES – Audit Summary

• Why did we perform the audit?
• Why is this important?
• Why should management care about this report? How is this relevant?

ES - Audit Objectives

• Audit Objectives
  – Purpose
  – Why did we perform this audit?
Audit Objectives EXERCISE – 5 Minutes

- Write the following Audit Objective:
  - Audit of HR policies
  - Evaluation of knowledge and communication of P&P to employees

ES: Audit Objectives - ANSWER

- Example
  - The purpose of the audit was to assess the reasonableness of Human Resource policies currently in place and to evaluate knowledge and communication of policies and procedures to employees.
ES: Audit Scope

• Audit Scope
  – Boundaries of the audit
  – What is included vs. excluded

ES: Background

• Lays the foundation of the audit
• Gives history/reasons for audit
• Depicts methodology
• Lists other relevant information based on need of reader
  – What is relevant at your company?
  – Is there any irrelevance we can eliminate?
EXERCISE - Background

- Write the background based on the following:
  - Audit of IT Policies and Procedures
  - Tested 1/1/10 through 6/30/10
  - Related to SOX Testing; instances of non-compliance have been noted in the last year
  - Rated as Red or High Risk on the audit annual risk assessment
  - Total of 43 tests completed utilizing statistical sampling (random number generator)
  - 1 issue, noted as significant (outlined below)
  - 27 employees were asked to verify knowledge of the IT security policy and compliance with the policy
  - 12 of the sample reviewed were not aware of the policy
  - 5 were not found in compliance with current standards

EXERCISE - Background

- Internal audit performed a compliance audit of the company’s IT policies and procedures for the six months ended June 30, 2010. Internal audit performed these procedures for numerous reasons, including:
  - Rated as High Risk on the audit annual risk assessment
  - Sarbanes-Oxley Compliance
  - Instances of non-compliance noted in the past year
IPPF Standards – Opinion

- Opinion - Standards
  - IPPF 2410.A1
    - Final Communication of engagement results must, where appropriate, contain the internal auditors’ overall opinion and/or conclusions.

IPPF Standards – Opinion (cont)

- Practice Advisory for 2410
  - Conclusions and opinions - the internal auditor’s evaluations of the observations and recommendations’ effects on the activities reviewed.
    - Usually put the observations and recommendations in perspective based upon their overall implications.
    - Clearly identify any engagement conclusions in the engagement report.
      - May encompass entire scope of engagement or specific aspects.
      - May cover whether operating or program objectives and goals are being met & whether activities under review are functioning as intended.
      - May include an overall assessment of controls or may be limited to specific controls or aspects of the engagement.
ES: Opinion

• Not every report needs an opinion
• Be careful! Use appropriate tone and language (to be covered later in the day)
• Opinion makes an impact and is a direct reflection of the auditor and the audit department

ES: Overall Report Rating

• Use caution on report ratings
• Problems arise from too much focus on rating and less focus on actual report content
• What are some advantages and disadvantages of using these ratings in your organization?
• Satisfactory, Needs Improvement, Needs Significant Improvement, Unsatisfactory (Color Coded)
• Like clothes—different forms and fashions fit different people/organizations
ES: Standards Conformance Statement

• IPPF 2430 – Use there of conducted in conformance with the International Standards for the Professional Practice of Internal Auditing:
  – Internal auditors may report that their engagements are conducted in conformance with the International Standards for the Professional Practice of Internal Auditing only if the results of the quality assurance and improvement program support the statement.

ES: Standards Conformance Statement

• Standard 2431 Engagement Disclosure of Nonconformance
  – When nonconformance with the Definition of Internal Auditing, the Code of Ethics or the Standards impacts a specific engagement, communication of the results must disclose the:
    • Principle or rule of conduct of the Code of Ethics or the Standard(s) with which full conformance was not achieved;
    • Reason(s) for nonconformance;
    • Impact of nonconformance on the engagement and the communicated engagement results.
  • Example: This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.
ES: Other Sections

- Background (better in appendix)
  - Further understanding of key messages
  - Describe any changes (why are we doing this?)
- Methodology/Approach (better in appendix)
  - General when in its own section
  - Not recommended; should be embedded as part of the observation itself
- Appendices (further explanation necessary)
  - Definition of ratings
  - Glossary
  - Abbreviations/acronyms
  - Additional support deemed necessary/relevant

Wrap Up EXERCISE – 10 Minutes

- Write an executive summary. Here are the facts:
  - ABC Unit Controls audit, at 9/30/09
  - Focus Areas:
    - A/R, A/P, Revenue, FSCP
  - 34 controls tested, 4 issues, none deemed material or significant individually or in aggregate
Section Wrap Up Exercise

• We completed an audit of key controls of ABC Unit on September 30, 2009. Our areas of focus mirror the key financial areas of ABC Unit, which include:
  – Accounts Receivable
  – Accounts Payable
  – Revenue
  – Financial Statement Close Process

• No issues found were deemed material or significant individually or in aggregate.
Observation Components

- Foundation
- Condition
- Cause
- Effect
- Recommendations
- Action plans

Foundation (e.g. Criteria)

- It is what we are measuring against
- 3 types of Foundation:
  - Internal: Company’s policies and procedures
  - External: Regulatory/legal mandates
  - Best-Practice: Expectations in the company/industry & general research on the best way to do things.
Condition

- Just the facts, ma’am!
- Various levels of detail (dependent on degree of finding and organization)
  - Cruising Altitude Summary – grouping of conditions combined along a commonality – “view from the top”
  - Just after Take Off Summary – conditions are grouped based on commonalities
  - Boarding Summary – individual records and detail; granular detail

Condition: Writing Good Summaries

- Aggregate – use numbers
- Find commonalities
- Use examples
- Do not over-summarize
Cause

• What’s the difference?
• 3 Types of cause
  – Contiguous: the action or lack of action that led directly to the condition
  – Transitional (middle): the cause or causes that led to the proximate cause
  – Core: underlying cause

GROUP EXERCISE
EXERCISE

• Write each of the three type of causes based on the following facts (condition)
  – 27 employees were asked to verify knowledge of the IT security policy and compliance with the policy.
  – 12 of the sample reviewed were not aware of the policy
  – 5 were found in non-compliance with current standards.

Cause - Example

<table>
<thead>
<tr>
<th>Condition</th>
<th>27 Employees were asked to verify knowledge of the IT security policy and compliance with the policy. 12 of the sample reviewed were not aware of the policy and 5 were not found in compliance with current standards.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contiguous Cause</td>
<td>Employees were not aware of the policy as it was not given to new employees when hired nor was discussed when violations occurred.</td>
</tr>
<tr>
<td>Transitional Cause</td>
<td>Human Resources did not have a procedure in place to give the policy to new employees and IT was not aware of the lack of knowledge of the policy when violations occurred.</td>
</tr>
<tr>
<td>Core Cause</td>
<td>Communication is limited between Human Resources and IT and thus a lack of communications to employees.</td>
</tr>
</tbody>
</table>
Effect

- Risk or exposure to the company
- Levels of effect
  - Direct, one-time effect
  - Cumulative effect on the process
  - Cumulative effect on the organization
  - High-level, systematic effect

Effect – Practice Advisory

- Standard 2410
  - The risk or exposure the organization and/or others encounter because the condition is not consistent with the criteria (the impact of the difference).
  - In determining the degree of risk or exposure, consider the effect their engagement observations and recommendations may have on the organization’s operations and financial statements.
Effect - Example

<table>
<thead>
<tr>
<th>Condition</th>
<th>27 Employees were asked to verify knowledge of the IT security policy and compliance with the policy. 12 of the sample reviewed were not aware of the policy and 5 were not found in compliance with current standards.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct, one-time effect on the process</td>
<td>12 Employees were not aware of the policy thus violate the policy routinely due to the lack of knowledge.</td>
</tr>
<tr>
<td>Cumulative effect on the process</td>
<td>The organization does not have an effective IT policy in place due to lack of communication of the policy to employees.</td>
</tr>
<tr>
<td>Cumulative effect on the organization</td>
<td>There is a risk that the integrity of the IT control environment is compromised.</td>
</tr>
<tr>
<td>High-level, systematic effect</td>
<td>There is a risk that the organization has data integrity issues due to the lack of policy communication.</td>
</tr>
</tbody>
</table>
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Recommendations PA

• 2007 Practice Advisory – Standard 2410
  – Engagement communications should include:
    • Recommendations for potential improvements
    • Acknowledgments of satisfactory performance
    • Corrective actions
    • Should be based on the internal auditor’s observations and conclusions and call for action to correct existing conditions or improve operations
    • May suggest an approach to correcting or enhancing performance as a guide for management in achieving desired results.
    • Recommendations may be general or specific
      – Example: under some circumstances, recommendation of a general course of action and specific suggestions for implementation may be desirable; in other circumstances, it may be appropriate only to suggest further investigation or study

Recommendations & Action Plans

• They describe what is to be done
• This is the real substance of the audit report; where auditors can really add value
• Any recommendations and action plans should be discussed and agreed to (if possible) with the auditee prior to report finalization.
Action Plans– Practice Advisory

- 2007 Practice Advisory – Standard 2410
  - As part of the internal auditor’s discussions with the engagement client, the internal auditor should try to obtain agreement on the results of the engagement and on a plan of action to improve operations, as needed.
  - If the internal auditor and engagement client disagree about the engagement results, the engagement communications may state both positions and the reasons for the disagreement.
  - The engagement client's written comments may be included as an appendix to the engagement report.
  - Alternately, the engagement client’s views may be presented in the body of the report or in a cover letter.

Types of Recommendations & Action Plans

- **Cause focused** – Address actionable causes; identify and describe what is to be done to prevent recurrences of the condition.
  - Essential for significant or material observations but may not be needed for other, lower-rated observations
- **Condition focused** – address the condition identified and describe what will be done to correct the condition.
  - May not be required; varies from company to company
- **Recovery-focused** – address the consequence of the condition and describe what will be done to correct errors caused by the condition.
  - Not always appropriate based on the condition and may not be required in your company.
Words **NOT** to Use

• There are many words auditors should use with hesitation and sparingly when writing to our auditees. Think through some words that should not be used and make a list (at least five).

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Words Not to Use

• **Definitive Terms**
  – Absolute
  – Never
  – Always
  – Must

• **Ambiguous Terms**
  – Reasonable
  – Should

• **First/Third Person**
  – Personally
  – We/I/You

• **Emotional Triggers**
  – Adequate/Inadequate
  – Fail
  – Wrong
  – Finding
  – Opinion
  – Fraud

• **Mysterious Terms**
  – Discovered
  – Appeared
  – Revealed
Observation Formats

• NOTE: No standard way to present an audit report and observations – do what suits your organization

• Some organizations want more detail, some less – guidelines and requirements should be established up front
  – Always better to give too much detail (CYA!)

• Clarity and concision are key

Observation Formats (Cont.)

• 4 General Types
  – Paragraph
  – Mapped
  – Table
  – Bulleted
Clarity

BOTTOM LINE – USE COMMON SENSE!

Use:

– Clear modifiers
  – A modifier is a word/phrase that alters the meaning of another word (“only”)
  – It must be used correctly or it might alter the meaning of words not meant to alter

– Which is a clearer sentence?
  – Employees are required to sign in when in the server room.
  – When employees enter the server room, they are required to sign in.
Clarity - Continued

- BOTTOM LINE – USE COMMON SENSE!
- Use:
  - Clear pronouns
    - Pronouns take the place of nouns to simplify a sentence or to reduce the monotony of the noun. Pronouns must connect to a noun or clarity can be lost.
    - They, them, their, themselves
    - It, its, itself
    - This, these, those
    - Him, her, he, she
  - Appropriate Parallel Structure
    - Use the same grammatical form (consistency is key)

Coherence

- BOTTOM LINE – USE COMMON SENSE!
- Use:
  - Transitional words and phrases
  - Consistency throughout
  - Pronouns
  - Define acronyms and abbreviations prior to usage and do not overuse
Concision

- BOTTOM LINE – USE COMMON SENSE!
- Use:
  - The 5th grader test; make sure it is readable
  - No assumptions of a level of knowledge on the subject; reports must stand alone
  - Awareness that verbal tone and attitude of reader affect comprehension

Compelling

- Interesting
- Know when to dive into an area and know when you are giving too much detail
  - Subject matter must be flexible
- Command more attention and better responses
- Compelling language that encourages action
- Know your objective and consistently re-iterate
- Well-organized messaging
Presentation

• BOTTOM LINE – USE COMMON SENSE!
• Use:
  – Clear and easy to follow presentation
  – Readable content:
    • No run-on or too-long sentences
    • No big words
  – Readable layout

Report Optimization – Voice Tones/Verb Tenses

• WARNING – this is not a grammar session! This is best practice on using tenses in reports
  – Criteria – best to use present since we are discussing a state currently still in place
  – Condition – a form of past since it has already occurred.
  – Do not confuse tense with voice
Report Optimization Verb Tenses - Examples

• Management was reviewing expense reports for proper adherence; one of the sample selected is an issue as no approval was noted.

What is wrong with this?

Report Optimization – Verb Tenses Examples

• CRITERIA: Management reviews expense reports for proper adherence to policy and procedure.

• CONDITION: We selected a sample of 30 and noted one selection as an issue, as it was not appropriately approved.
Report Optimization - Tense

• Cause – be flexible; use past if the cause has been corrected and present if it has not.

• Effect – be flexible
  – Actual effects: present or various forms of past.
  – Potential effects: verb phrases using the potential mood or the conditional mood.

Report Optimization - Tense

• Recommendations – differs by organization
  – Imperative: uses the “do this” action verb at the beginning of the recommendation
  – Verb phrases using the conditional mood (“should”) or the obligative mood (“must” and “ought”)
Voice Tone

- Objectivity is key
- Can not be auditors if we are biased
- Connotation (watch emotional words)
  - Failure
  - Negligent
- Projection (negative vs. positive)

Spelling and Grammar

- Accept/Except: Allow v. Exempt
- Affect/Effect: Influence v. Cause
- Conscious/Conscience: Being Aware v. One’s Moral Compass
- It’s/Its: It is v. possessive pronoun
- Than/Then: Comparison v. Relation to Time
- See Next Section

These are not caught on spell check as with many other errors!
10 COMMON MISTAKES NOT CAUGHT ON SPELL CHECK

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Less/Fewer

- **Less** is for items that can not be counted.
- **Fewer** is for items you can count.
  - There is less pollution in the air, but there are fewer particles of dust. You can not count pollution, but you can count particles (at least somebody somewhere in a lab can count them).
  - After a storm, there is less sand on the beach, but there are fewer grains of sand. You can not count sand, but you can count grains. (If you want to spend your day at the beach that way, it's up to you.)
Two/Too/To

- **Two** is the number.
- **Too** means also or overly.
  - You like chicken, and I do too. I ate too many French fries.
  - This shirt is too big.
- **Too** is also used as an emphatic, especially on the playground.
  - You will not catch that ball. I will too!
- **To** means...everything else.

They’re/Their/There

- **They’re** is the contraction of “they are.”
- **Their** is the possessive – things that belong to them or that they have.
  - Their hats are on their heads. (They own hats and they have heads – which is a good thing, otherwise the hats would have been a waste of money.)
  - It is their intention to get to class on time. (They have an intention, and it includes getting up when the alarm rings. They may not pull it off, but they mean well.)
They’re/Their/There (cont.)

- **There** answers the question “where?” It refers to place (I live there) and direction (I’m going there).

- **There** is also used with the verb “to be” (wasn’t I just there?), as in: there is very little time; there are several options; there be whales here (Okay, nobody says that last one any more).

- **There** can be used to express satisfaction (There! I finished it.); or dismay (There! Now you’ve done it!); or sympathy (There, there. It’s all going to be okay.).

The Who’s Who of whose and who’s

- **Who’s** is the contraction for “who is.” That’s all.

- **Whose** is the possessive of “who.”

- The reason people get confused is because they think all possessives need an apostrophe. Not true. Possessive pronouns do not have apostrophes (mine, ours, yours, his, hers, its, theirs, whose). So just learn it. **Who’s going to pay for dinner?** (Who is going to pay for dinner?) **Whose money is on the table?** (Not mine.)
Its and it’s

- *It’s* is the contraction for “it is.” That’s all.
- *Its* is the possessive of “it.”
- There is no apostrophe used in this possessive. *It’s* another one you just have to learn. *It’s* high time everybody started getting this right. I hope this example does its job.
- When it comes to which word gets the apostrophe, the contraction wins and the possessive loses.

I and me (You’ll have to deal with both of us.)

- Many people think it’s classier to always use *I*, and they end up getting it wrong half the time.
- The best way to know which one to use is to eliminate the other person from the sentence and see what you’ve got left.

- *Jenny and I went to the store.* I went to the store. (That’s right.)
- *Grandma gave the cookies to Jenny and I.* Grandma gave the cookies to I. (NO.)
- *Grandma gave the cookies to me* (that’s right.)
You’re/Your (It’s as easy as apple pie.)

- **You’re** is the contraction of “you are” – nothing else.
- **Your** is the possessive of “you.”
  - You’re the apple of my eye.
  - Your apple just squirted juice in my eye!

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Bad/badly

- Many people think **badly** is a more genteel form of **bad**, so when expressing hurt, sympathy, or regret, they’ll say “I feel badly about that.” That’s bad writing. These two words are not interchangeable.
- When someone hurts your feelings, you feel **bad**. You do not feel **badly**. If you felt **badly**, that would mean that your emotions were not working well, or that you were numb. It would be about your ability to feel.
- If your emotions are working just fine, then when you hear something sad, or someone insults you, or you do something wrong, you’re going to feel **bad**. (It’s a shame that you have to go through all that, but at least your usage will be correct.)
Imply/infer

• The speaker or writer implies. The listener or reader infers. This is all about who’s putting it out there, and who’s taking it in.

• When you imply, you express something. When you infer, you understand something. There’s interpretation going on. When a speaker/writer implies something, he’s not saying it outright. He’s leaving some meaning for the listener/reader to pick up on his own.

• It’s also a tricky way to say something about somebody that you can later deny. Jane: Didn’t those pants used to be looser on you? Sally: Are you implying that I’m fat? Because that’s what I inferred from your question.

A lot/alot

• A lot is two words - always
e.g. versus i.e.

- e.g. is an example
- i.e. = “that is”
Count the # of F’s in this Sentence
FINISHED FILES ARE THE RESULT OF YEARS OF SCIENTIFIC STUDY COMBINED WITH THE EXPERIENCE OF YEARS.

Report Level
• Is the report’s central message clear?
• Is it the appropriate length (i.e., too short or too long)?
• Does it have a summary of the report message up front?
• Does it have sufficient, clear headings?
• Does it have suitable graphics (e.g., pictures, tables, graphs)?
Paragraph Level

• Does the paragraph contain a topic sentence that accurately conveys the paragraph’s central idea?
• Does the paragraph contain enough information to support the idea expressed in the topic sentence?
• Does the paragraph contain too much information so that it will overwhelm the reader?
• Do the ideas presented in the sentences following the topic sentence flow logically (i.e., are they in the correct order)?

Technical Tools

• Strunk & White - The Elements of Style
• The Chicago Manual of Style (online free 30 day trial)
• www.dictionary.com
• Microsoft Word Word Readability Statistics
  – Click the Microsoft Office Button, and then click Word Options.
  – Click Proofing.
  – Make sure Check grammar with spelling is selected.
  – Under When correcting grammar in Word, select the Show readability statistics check box.
Do Not Let This Happen!

Team personnel are responsible for the capacity and demand management for SAN storage resources, provisioning of SAN resources as requested by application support and business unit teams, hardware, software, and tools implementation, SAN infrastructure components integration, process management, and day-to-day user support. The team also provides subject matter advice and assists in the risk management processes over the SAN environment.
Things to Remember

- Apply the standards but remember they are grey on purpose
- Know your organization
- No surprises!
- Use common sense