



**DRAFT**

# **Writing for Impact Guide**

Concepts and  
Practical Tools for  
Simple Writing

**2026**



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## Acknowledgement

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## Part I: Introduction

This guide is a practical working tool for improving the quality, clarity and usability of written audit communication across the AFROSAI-E region. It provides general guidance for audit reports, management letters, parliamentary briefings, media statements, emails and other SAI communication products.

Audit work can contribute to change when readers understand the findings, evidence and recommendations and can use them in decisions and action. This guide helps SAI staff turn technical knowledge into clear and accessible writing that supports that process.

Use **Part II** when planning and drafting a document. Use the practical tools in **Part III** to simplify wording, check the audit logic and test whether the intended reader can find, understand and use the information.

The audit examples are fictional writing illustrations. Use more precise wording only when the audit evidence supports it. Apply this guide alongside the relevant audit standards, SAI methodology and approved reporting format.

### 1. Who should use this Guide

| Users                                          | How it helps                                              |
|------------------------------------------------|-----------------------------------------------------------|
| <b>Auditors and team leaders</b>               | Write findings and recommendations clearly and concisely. |
| <b>Audit report writers &amp; editors</b>      | Improve readability, tone and structure of reports.       |
| <b>Communication units</b>                     | Convert audit results into public-facing language.        |
| <b>Parliamentary liaison officers</b>          | Prepare digestible oversight briefings.                   |
| <b>Quality management teams</b>                | Standardise language and reduce ambiguity.                |
| <b>Training units and SAI learning centres</b> | Use as a teaching resource for staff development.         |
| <b>New audit staff and interns</b>             | Build writing skills early and consistently.              |

## 2. Why simple writing matters for SAIs

Simple writing helps readers use audit work. Whether you are writing an audit report, a management letter, a briefing, a press release or an email, the reader should be able to find the main message, understand why it matters and identify any decision or action it supports.

Across the region, our readers differ in literacy levels, technical familiarity, and understanding of public finance, public entity operations, public service delivery, and public sector performance.

### 01 Simple writing helps us to:

- Make findings, evidence, root causes, conclusions and recommendations easier to understand;
- Support oversight and accountability by reducing unnecessary technical barriers;
- Explain public financial management and public sector performance in terms relevant to readers;
- Support practical responses to audit recommendations;
- Communicate with a measured, independent and evidence-based tone; and
- Help readers locate and use the information they need for decisions and follow-up.

### 02 How?



### 03 What is the risk if we do not simplify our writing?

| UNDERSTANDING                                                                                                                  | ACTION                                                           | CREDIBILITY                                             |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------|
| It becomes difficult for non-technical stakeholders (parliamentarians, media, citizens) to understand the findings or message. | There is an increased risk of misinterpretation and/or inaction. | We undermine the credibility and usefulness of the SAI. |

Simple writing can support trust and engagement, but these also depend on the quality of the audit, the SAI's credibility and how stakeholders respond. Unclear writing increases the risk of misunderstanding, misinterpretation and inaction.

### 3. Aligning with INTOSAI

|                                                                                                            |                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ISSAI 140</b> – <i>Quality Management for SAIs</i>                                                      | Requires SAIs to manage quality systematically so that their work meets professional standards and their reports are appropriate and meet stakeholders' needs. |
| <b>ISSAI 100</b> – <i>Fundamental Principles of Public Sector Auditing</i>                                 | States that audit reports must be clear, relevant, and useful to stakeholders.                                                                                 |
| <b>ISSAI 300</b> – <i>Principles of Performance Auditing</i>                                               | Requires performance audit reports to be logical, well-structured, and actionable.                                                                             |
| <b>ISSAI 400</b> – <i>Compliance Audit Principles</i>                                                      | Highlights the importance of structured and readable compliance audit reports.                                                                                 |
| <b>INTOSAI-P 12</b> – <i>The Value and Benefits of SAIs – Making a Difference to the Lives of Citizens</i> | Encourages citizen-focused audit reporting that is easy to understand and act upon.                                                                            |
| <b>INTOSAI-P 20</b> – <i>Principles of Transparency and Accountability</i>                                 | Stresses the importance of <b>publishing clear and accessible reports</b> for public accountability.                                                           |

GOOD WRITING IS NOT COSMETIC—  
IT AFFECTS WHETHER OUR WORK INFLUENCES CHANGE.

IF PEOPLE MUST **DECODE** WHAT WE MEAN,  
WE HAVE ALREADY REDUCED OUR **IMPACT**.

## Part II: How Simple Writing Works

Simple writing uses wording, structure and design that help intended readers find what they need, understand what they find and use the information. This reader-centred approach draws on the definition developed by the International Plain Language Federation.

Usability is part of writing quality. A well-structured text makes it easier to locate the relevant evidence, interpret the message and decide what to do with it. Short words and sentences alone do not achieve this; readers also need suitable headings, clear navigation and a readable layout.

In public-sector organisations, writing is the main way information moves from one person to another. Audit findings, management letters, recommendations, performance reports, briefing notes and media statements all depend on written communication. When the writing is technical, unclear or overly wordy, understanding weakens. Findings are misunderstood. Recommendations are resisted. Impact is reduced.

Simple writing is not about style alone. It supports access, fairness, efficiency, trust and accountability. It explains complex audit matters accurately and fairly, while helping readers use the information for their own responsibilities.

The research and guidance listed in Annexure 1 support attention to sentence structure, concrete wording and readers' needs. In practice:

- Short, concrete sentences can reduce the effort needed to understand a message.
- Sentences containing several ideas can make the main point harder to follow.
- Clear structure helps readers connect information to decisions and action.
- Transparent, evidence-based communication can support trust; the effect depends on context and institutional performance.

### Core Principles of Simple Writing

These core principles of simple writing can be used as a practical guide for your writing:

| Principle                         | Section |
|-----------------------------------|---------|
| Start with purpose and the reader | 2.1     |
| Build a clear structure           | 2.2     |

| Principle                                            | Section |
|------------------------------------------------------|---------|
| Use headings and paragraphs to guide the reader      | 2.3     |
| Write focused sentences                              | 2.4     |
| Use active verbs and simple words                    | 2.5     |
| Keep the tone balanced, clear and professional       | 2.6     |
| Edit from structure to sentence level                | 2.7     |
| Make findings and recommendations easy to understand | 2.8     |
| Present information so readers can use it            | 2.9     |

These areas work together. A document can have short sentences and still fail if the purpose is unclear. It can have good evidence and still lose the reader if the structure is weak. Clear writing is the whole system working together.

## 2.1 Start with purpose and the reader

Every clear message begins with two questions:

- What does the reader need to understand?
- What should the reader be able to do with this information?

Purpose is not a decorative opening statement. It guides what to include, what to leave out, and how to organise the message. Before writing, the writer should be able to complete one of these sentences:

- After reading this, the reader should understand \_\_\_\_\_.
- After reading this, the reader should be able to \_\_\_\_\_.

The purpose should guide the writing, but it does not always need to appear as a blunt sentence in the report. Audit reports, especially findings chapters, must remain balanced. The point is not to oversell the message. The point is to make sure the writing has a clear direction.

**Examples:**



### Less helpful:

*This section provides background information and explains the audit findings and recommendations.*



### Clearer:

*This section explains why the procurement control failed, what risk it created, and what management should do to prevent recurrence.*

For a performance audit, the purpose may focus on public sector performance rather than only compliance or financial risk.

#### Performance audit example:



##### **Clearer:**

*This section explains why the programme did not reach rural beneficiaries on time.*

Simple writing also assumes a real reader, not a generic “stakeholder.” Every reader brings a different level of technical knowledge, limited time, and a reason for reading. Parliamentarians, auditees, journalists, civil society organisations and citizens will not all read an audit product in the same way.

The expert’s trap is writing for people who already know the subject. This often leads to unexplained acronyms, assumed background knowledge, and dense references to standards without interpretation.

Simple writing does not remove technical accuracy. It translates expertise into usable understanding.

A useful test is not whether the text sounds casual. An audit report should not sound like a hallway conversation. The test is whether it sounds human, professional and clear when read aloud.

#### Example:



##### **Overly technical:**

*The implementation modality was not sufficiently operationalised to facilitate effective beneficiary targeting.*



##### **Clearer:**

*The department did not put the beneficiary targeting process into practice. As a result, some eligible people were not reached.*

## Writing for different audiences

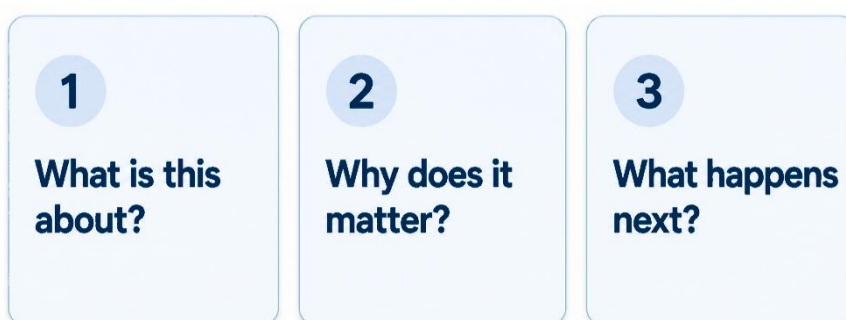
Keep the facts, conclusions and limits consistent across products. Adjust the explanation, emphasis and detail to what each audience needs to understand or do.

| Audience                   | What the reader needs                                           | Writing emphasis                                                                |
|----------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------|
| Parliament                 | Main conclusions, significance and action needed for oversight. | Lead with implications, responsible bodies and questions for follow-up.         |
| Audited entities           | Criteria, evidence, causes and the required improvement.        | Provide enough technical detail to verify findings and develop workable action. |
| Citizens and civil society | How the issue affects public services and resources.            | Explain terms, give a short summary and make uncertainty clear.                 |
| Journalists                | Verified facts, context and the limits of the findings.         | Use precise data and direct readers to the published report. Avoid speculation. |
| Development partners       | Systemic issues, implementation gaps and progress.              | Explain links to programme objectives while preserving SAI independence.        |

The audit report remains the authoritative account of the audit. A summary or briefing should help its audience use that account without changing the findings, conclusions or level of assurance.

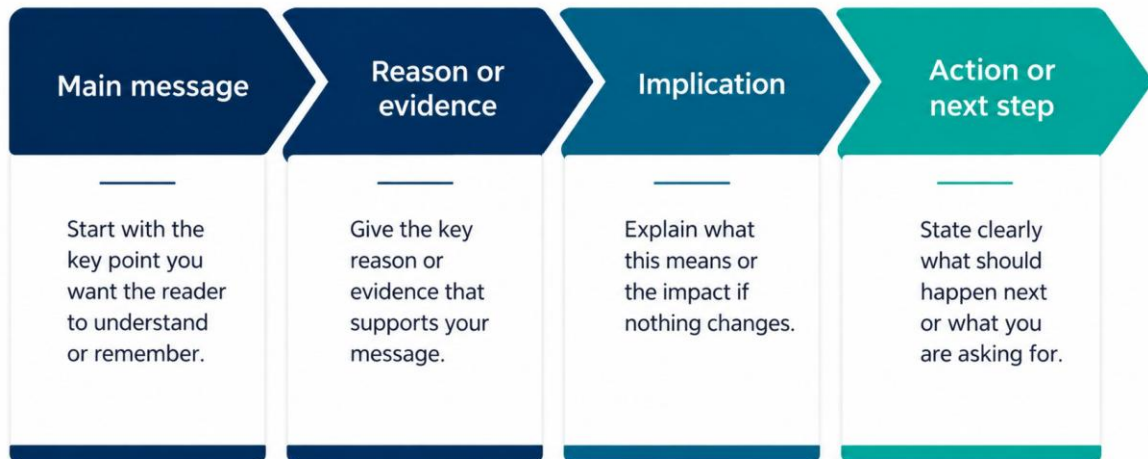
## 2.2 Build a clear structure

Simple writing does not make the reader search for the message. Strong structure answers three questions early:



A clear structure creates a natural flow between sections and paragraphs. It helps the reader see how the evidence, cause, effect and recommendation fit together.

For shorter documents, such as **emails, briefs or media products**, a useful rhythm is:



For audit reports, the structure must be adapted to the type of audit and the report format. A simple rhythm can still help, but it should not be treated as a rigid template.

For **financial and compliance audit** findings, the flow may be:



### Variation for Performance audit

For **performance audit reports**, these elements may appear across different chapters. The finding may explain the problem and evidence. The analysis may explore causes. The conclusion may explain the wider implication. The recommendation chapter may set out the action required. The writer's task is to make these links visible, so the reader does not have to assemble the logic alone.

### Illustrative performance audit example

The following figures and service standard are fictional. The example shows how to connect the report's reasoning; it is not a fixed report template.

|                            |                                                                                                                                                                                                                                                                                                                            |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Criterion</b>           | The department's service standard requires essential medicines to reach clinics within seven days of an order.                                                                                                                                                                                                             |
| <b>Finding</b>             | During 2024 and 2025, 32 of the 50 clinics reviewed (64%) experienced at least one medicine delivery that took more than seven days.                                                                                                                                                                                       |
| <b>Evidence</b>            | Order and delivery records covered 2,000 deliveries to the 50 clinics. Of these, 700 deliveries (35%) took more than seven days, including 500 deliveries (25% of all deliveries) that took more than 30 days. Procurement records and interviews showed that planning did not use reliable clinic-level demand forecasts. |
| <b>Cause</b>               | The central warehouse planned medicine procurement and distribution without reliable clinic-level demand forecasts. The analysis linked this weakness to stock availability and delivery delays.                                                                                                                           |
| <b>Consequence or risk</b> | Late deliveries increased the risk of patients being unable to obtain essential medicines when needed. Claims that patients actually missed treatment would require additional evidence.                                                                                                                                   |
| <b>Conclusion</b>          | The programme did not consistently meet its service standard for timely medicine deliveries to the clinics reviewed.                                                                                                                                                                                                       |
| <b>Recommendation</b>      | The department should improve procurement and distribution planning by using reliable clinic-level demand data so that essential medicines reach clinics within the service standard.                                                                                                                                      |

Front-loading also helps. Readers decide quickly whether they understand the value of a document. Put the main message early, avoid long scene-setting introductions, and signal the direction before adding detail.

## 2.3 Use headings and paragraphs to guide the reader

### Headings

Headings are not decoration. They are signposts. They help the reader understand the structure of the document before reading every line. Good headings tell the reader what the section is doing.

A topic heading can introduce a broad issue or several related findings. A finding subheading can state the main result directly when the evidence supports it. Choose the level and wording that help the reader navigate the report.

### Example:

**Topic heading:**

*Implementation of the monitoring system*

**Finding subheading:**

*The department did not implement the monitoring system*

Headings give direction to the reader and show how the argument develops. Use a new heading or subheading when the main idea or topic changes. Keep headings accurate, proportionate and supported by the section that follows.

**Paragraphs** then carry the reader through the detail. One paragraph should develop one idea. If a paragraph cannot be summarised in one sentence, it is probably doing too much.

Each paragraph should develop one main point. Its first sentence should signal that point, and supporting detail should follow in a logical order. Split a long paragraph where the idea changes; add a heading or subheading when a new topic needs its own section.

This reduces cognitive load. It gives the reader small, manageable units of meaning instead of one large wall of text.

## 2.4 Write focused sentences

Long sentences, particularly those with several clauses or abstract nouns, can make the message harder to follow. Aim for about 20 words per sentence on average, while preserving the meaning and necessary qualifications.

A practical rule is: **one sentence, one main idea**. This does not mean every sentence must be short. It means the reader should not have to untangle several ideas at once.

### Compliance audit example:

|                                                                                    |                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <b>Complex:</b><br><i>The failure to ensure compliance with procurement regulations, which was exacerbated by inadequate oversight mechanisms and insufficient capacity within the procurement unit, resulted in irregular expenditure.</i> |
|  | <b>Clearer:</b><br>The entity did not comply with procurement regulations. Weak oversight and limited capacity in the procurement unit contributed to this failure. As a result, the entity incurred irregular expenditure.                 |

The clearer version uses more sentences, but it is easier to process. Simple writing prioritises processing ease, not only word count.

## 2.5 Use active verbs and simple words

**Weak writing hides action.**



**Clear writing**

shows who did what, what did not happen, and why it matters.

### Active verbs

Active language does not make writing aggressive. It makes responsibility visible. If responsibility is genuinely shared or unclear, the writing should explain that uncertainty instead of hiding it behind grammar.

Passive constructions are common in institutional writing:

- *It was noted that...*
- *Irregularities were identified...*
- *Controls were not adequately implemented...*

These constructions remove people or institutions from the sentence. As a result, responsibility becomes vague.

Clearer versions name the actor where the evidence supports it:

- *The audit team identified irregularities.*
- *Management did not implement the controls.*
- *The department did not monitor expenditure.*

### Simple words

Simple words also strengthen audit writing. Complex writing often relies on words that sound impressive but add little meaning.

Use technical terms where they are necessary but explain them. The goal is not to remove audit language completely. The goal is to make audit language usable.

### Example:

✗

**Technical but unexplained:**

*The audit identified weaknesses in internal controls.*

---

✓

**Clearer and usable:**

*The audit identified weaknesses in internal controls. This means that the systems meant to prevent errors, unauthorised payments or fraud did not work as intended.*

### Performance audit example:

“The programme did not achieve value for money” can be a valid conclusion or heading when the report has defined the term, and the evidence supports it. Where the reader needs more explanation, identify the aspect actually assessed.

**Effectiveness example:** The programme reached 52% of eligible beneficiaries against its target of 80%. It did not achieve the planned coverage.

This explains the result against the criterion. It does not claim that costs were excessive or resources were used inefficiently; those judgements would require their own criteria and evidence.

### **Use of acronyms**

Acronyms are useful to shorten sentences but can confuse readers. Clear writing should save the reader effort, not make them hunt for meaning.

The basic principles of using acronyms are:

Write the full term the first time it appears, followed by the acronym in brackets, for example, Public Accounts Committee (PAC). After that, use the acronym consistently.

In long reports, define the acronym again at the start of a new chapter or major section if the reader may not remember it.

Avoid using too many acronyms in one paragraph, and do not create acronyms for terms that appear only once or twice.

## **2.6 Keep the tone balanced, clear and professional**

Simple writing is often more direct but direct does not mean harsh. Audit writing must be clear, fair, evidence-based and balanced.

A professional tone is clear, neutral, confident and respectful. Use specific information that readers can understand and act on. Focus on evidence and the issue being examined. Match the strength of the wording to the strength of the evidence, and show consideration for the reader and the audited entity.

Excessive politeness, caution or formality can obscure meaning:

*It would appear that there may have been some challenges in relation to compliance with the requirement.*

Clearer and still balanced:

*The entity did not comply with the requirement.*

Direct wording should still be supported by evidence and context. A finding should not sound accusatory if the evidence does not support that tone. Where the issue is a system weakness rather than individual failure, the writing should say so.

Balanced example:

*The audit found weaknesses in the monitoring system. These weaknesses reduced management's ability to detect delays and correct them on time.*

This wording is clear, but not hostile. Clarity is a form of respect for the reader and for the audited entity.

## **2.7 Edit from structure to sentence level**

Simple writing is rarely produced in a first draft. It emerges through editing. Editing is not only proofreading. Proofreading checks spelling, grammar and small errors. Editing improves the message itself.

A useful editing sequence is:

1. Check the purpose. Is the main message clear?
2. Check the structure. Does the logic move in the right order?
3. Check the headings and paragraphs. Can the reader scan the document and follow the argument?
4. Check the sentences. Is each sentence carrying one main idea?
5. Check the verbs and words. Is responsibility clear? Can abstract words be replaced with concrete meaning?
6. Check the tone. Is the writing fair, balanced and professional?
7. Check usability. Can the intended reader find the relevant information, explain it and use it for the purpose of the document?
8. Proofread. Remove errors that distract from the message.

Writers who consistently produce simple writing are not less intelligent or less rigorous. They are more disciplined. They edit until the reader can understand the message without decoding it.

## **2.8 Make findings and recommendations easy to understand**

Clear audit writing shows what was examined, what the evidence establishes and why the result matters. It also makes the basis for conclusions and any recommendations visible. Use these checks alongside the SAI's methodology and the requirements of the relevant audit type.

### **Present evidence clearly**

State the criterion where relevant, the condition found and the evidence supporting the finding. Give the period, source and scope of the evidence. For samples, state the number tested and the number affected, and explain whether the results can be generalised. For percentages, make the denominator clear.

Explain data limitations and uncertainty. Separate an observed consequence from a possible risk. A finding that a control was missing does not by itself establish that fraud occurred or services failed.

### **Separate facts from unsupported opinion**

Audit judgements are legitimate when they follow from evidence and criteria. Explain that reasoning. Attribute an audited entity's explanation to the entity and indicate whether the audit verified it. Avoid presenting assumptions, impressions or views as established facts.

Make the links between findings, causes, consequences and conclusions clear. Support causal explanations with evidence; distinguish a contributing factor from a proven cause. In performance audits, the condition, criteria, cause and consequence may be developed across the report, according to the audit approach and objective. Each paragraph does not need to contain every element.

### **Write recommendations that support action**

Where recommendations are relevant and permitted by the SAI's mandate, they should address the evidenced causes or weaknesses and explain the improvement needed. Name the body responsible and describe a practical action or outcome. Include a timeframe where appropriate and justified. Avoid vague instructions such as "strengthen controls" without explaining what improvement is needed.

Keep recommendations distinct from findings and conclusions, while making their links clear. Leave management responsible for choosing and implementing the detailed solution. Identify the most significant recommendations so that readers can prioritise their response.

## **2.9 Present information so readers can use it**

Choose a format that helps the reader answer a question. Use text to explain reasoning, bullet points for a short list of parallel items, tables for comparisons and charts or simple infographics for a pattern or relationship. Give each visual a clear purpose and explain the main message in the surrounding text.

Use descriptive headings and consistent numbering so readers can locate sections. Place essential findings, conclusions and recommendations where readers expect them. Use short summaries and selective bold emphasis to make key messages easy to find.

Label tables and charts with the period, units and source. Show relevant denominators and limitations. Use scales and proportions that represent the evidence fairly. A visual should clarify the evidence without suggesting a stronger result or causal relationship than the audit supports.

Keep text readable, allow enough space and use consistent formatting. Provide meaningful alternative text for visuals, identify table headers and avoid relying on colour alone to communicate meaning. Keep essential wording as editable text wherever possible so that readers can search, select and access it.

Test the design with an intended reader: can they locate a key finding or recommendation quickly, explain it correctly and identify how it can be used? Revise the wording, structure or presentation where the test reveals a problem.

### **Final thought: clarity contributes to impact**

Simple writing is not the absence of complexity. It is complex thinking made visible.

When the purpose is clear, writing becomes a tool for action rather than an obstacle to understanding.

Clear writing helps audit work move from findings to decisions, from decisions to action, and from action to impact.

IN ACCOUNTABILITY INSTITUTIONS, CLARITY IS NOT A COURTESY.

**IT IS PART OF THE MANDATE.**

## Part III: Practical Tools for Simple Writing

### 3.1 Complex-to-Plain Word Replacement Table

**Rule of thumb:** If the shorter word means the same thing, use it.

| Complex/Institutional Word or Phrase | Plain Alternative            | Why the Plain Version Works |
|--------------------------------------|------------------------------|-----------------------------|
| a significant number of              | “Many” or specify the number | Precision builds trust      |
| achievement of compliance            | comply                       | Removes unnecessary noun    |
| advance                              | improve                      | Clearer and more direct     |
| agenda (when not a meeting agenda)   | plan                         | More accurate meaning       |
| align                                | agree/coordinate             | Explains the action clearly |
| amongst                              | among                        | Simpler form                |
| ask (as in “the ask”)                | request/question             | Avoids jargon               |
| at this point in time                | now                          | Removes filler              |
| clients                              | audited bodies               | Accurate for audit context  |
| collaborate                          | work with                    | Familiar language           |
| combat                               | fix/solve                    | Clearer action              |
| commence                             | start                        | No loss of precision        |
| conduct an assessment                | assess                       | Restores the verb           |

| Complex/Institutional Word or Phrase | Plain Alternative                  | Why the Plain Version Works    |
|--------------------------------------|------------------------------------|--------------------------------|
| <b>dialogue</b>                      | discussion                         | Simpler and clearer            |
| <b>disincentivise</b>                | deter/discourage                   | Easier to understand           |
| <b>disseminate</b>                   | share/spread                       | More conversational            |
| <b>drive</b>                         | create/encourage                   | Removes metaphor               |
| <b>drive out</b>                     | stop/prevent                       | Clear action                   |
| <b>embed</b>                         | teach/train/build into the process | Explains what actually happens |
| <b>empower</b>                       | allow                              | More concrete                  |
| <b>engage</b>                        | speak to/involve                   | Human language                 |
| <b>facilitate</b>                    | help                               | Familiar, human                |
| <b>foster</b>                        | encourage/help                     | Plain wording                  |
| <b>furthermore</b>                   | also                               | Shorter and clearer            |
| <b>going forward</b>                 | in future                          | Removes jargon tone            |
| <b>implementation of controls</b>    | implement controls                 | Shows action                   |
| <b>inadequate</b>                    | not enough/insufficient            | More concrete                  |
| <b>in addition to</b>                | also/as well as                    | Simpler link                   |
| <b>in conjunction with</b>           | with                               | Removes unnecessary formality  |
| <b>in order to</b>                   | to                                 | Eliminates extra words         |
| <b>in relation to</b>                | about                              | Avoids abstraction             |
| <b>in the event that</b>             | if                                 | Faster to process              |
| <b>key</b>                           | important/essential                | Avoids inflated emphasis       |
| <b>leverage</b>                      | use/make the most of               | Clear meaning                  |
| <b>liaise with</b>                   | work with                          | Familiar language              |
| <b>mitigate</b>                      | reduce                             | Clearer to non-specialists     |

| Complex/Institutional Word or Phrase | Plain Alternative                                        | Why the Plain Version Works               |
|--------------------------------------|----------------------------------------------------------|-------------------------------------------|
| <b>notwithstanding</b>               | despite                                                  | Common usage                              |
| <b>operationalise</b>                | put into practice                                        | Explains the action                       |
| <b>prior to</b>                      | before                                                   | Simpler and clearer                       |
| <b>promote</b>                       | recommend/support                                        | More precise                              |
| <b>pursuant to</b>                   | under/according to                                       | Clearer unless legal language is required |
| <b>ramp up</b>                       | increase                                                 | Avoids metaphor                           |
| <b>robust</b>                        | strong/comprehensive                                     | Define what makes it robust               |
| <b>streamline</b>                    | simplify                                                 | Plain description                         |
| <b>strengthen</b>                    | be specific (increase funding, improve monitoring, etc.) | Avoids vagueness                          |
| <b>subsequent to</b>                 | after                                                    | Reduces sentence weight                   |
| <b>tackle</b>                        | stop/deal with                                           | More precise                              |
| <b>thus</b>                          | so                                                       | Simpler connection                        |
| <b>transform</b>                     | be specific (upgrade, change, improve)                   | Avoids vague language                     |
| <b>upon</b>                          | on                                                       | Simpler word                              |
| <b>utilise</b>                       | use                                                      | Shorter, familiar                         |
| <b>whereas</b>                       | but/while                                                | More natural                              |
| <b>whether or not</b>                | whether                                                  | Removes filler                            |
| <b>whilst</b>                        | while                                                    | Modern usage                              |
| <b>with regard to</b>                | about                                                    | Cleaner and direct                        |

### 3.2 Words that signal complexity, vagueness, or avoidance

These words are not banned, but they should make you pause.

## A. Vagueness signals

- significant
- various
- adequate
- substantial
- numerous
- inappropriate



**Fix:** Replace with numbers, timeframes, or observable facts.

## B. Responsibility-hiding words

- it was noted
- it was observed
- it appears that
- it was identified



**Fix:** Name the actor.

- The audit team observed...
- Management did not...

## C. Over-formal fillers

- hereby
- aforementioned
- at the level of
- therein
- in respect of



**Fix:** Delete or replace with plain prepositions.

## D. Jargon clusters (often meaningless together)

- strategic alignment
- value-add initiatives
- stakeholder-centric approach
- operational modalities
- capacity enhancement mechanisms

→ **Fix:** Ask: What actually happened? Who did what?

### 3.3 Explaining audit terms using simple writing

This list supports clarity without losing technical accuracy.

**Good practice:** Keep necessary technical terms and explain them when first used. Choose wording that fits the evidence, the jurisdiction and the audit type; the alternatives below are not automatic replacements.

| Audit/Institutional Term      | What It Often Means            | Plain-Language Explanation                                   |
|-------------------------------|--------------------------------|--------------------------------------------------------------|
| <b>Irregular expenditure</b>  | Spending outside rules         | Money spent without following procurement or financial rules |
| <b>Non-compliance</b>         | Rules not followed             | The entity did not follow the law or regulation              |
| <b>Weak internal controls</b> | Controls not working           | The systems meant to prevent errors or fraud did not work    |
| <b>Governance weaknesses</b>  | Leadership failures            | Those in charge did not provide proper oversight             |
| <b>Capacity constraints</b>   | Too few skills or staff        | The unit does not have enough trained staff                  |
| <b>Lack of oversight</b>      | No supervision                 | Management did not monitor activities                        |
| <b>Ineffective monitoring</b> | Monitoring not done or useless | Reports were not reviewed or acted on                        |
| <b>Systemic issue</b>         | Repeated problem               | The same problem occurred in many places or over time        |

| Audit/Institutional Term         | What It Often Means      | Plain-Language Explanation                      |
|----------------------------------|--------------------------|-------------------------------------------------|
| <b>Policy gaps</b>               | Missing rules            | Required policies do not exist                  |
| <b>Risk exposure</b>             | Chance of loss           | The entity could lose money or credibility      |
| <b>Inadequate record-keeping</b> | Poor documentation       | Records were missing, incomplete, or inaccurate |
| <b>Value for money concerns</b>  | Waste                    | The entity did not get what it paid for         |
| <b>Delayed implementation</b>    | Late action              | Management did not act on time                  |
| <b>Limited assurance</b>         | Low confidence           | The audit cannot fully confirm correctness      |
| <b>Management override</b>       | Rules ignored by leaders | Senior officials bypassed controls              |
| <b>Follow-up deficiencies</b>    | No action taken          | Recommendations were not implemented            |

### 3.4 Using Connectors to Show Logic

Words such as furthermore, therefore, however, moreover, accordingly and consequently are not wrong. They are useful when they show the reader how one idea connects to another.

The problem starts when writers use them to make weak logic sound formal. **A connector cannot create logic.** It can only signal logic that is already clear.

In simple writing, connectors should help the reader answer one question:

*How does this sentence relate to the sentence before it?*

Is it adding information? Showing contrast? Giving a result? Explaining a cause? Providing an example?

If the relationship is unclear, the sentence needs rewriting, not decoration.



## The main rule: name the relationship

Before using a connector, decide what relationship you want to show.

| If you mean this | Use words like                  | But only if                                 |
|------------------|---------------------------------|---------------------------------------------|
| Addition         | also, in addition               | the new point is genuinely linked           |
| Contrast         | but, although, however          | there is a real difference or tension       |
| Cause and effect | because, as a result, therefore | the cause is clear and supported            |
| Example          | for example, such as            | the example proves or explains the point    |
| Consequence      | consequently, as a result       | the outcome follows from the facts          |
| Emphasis         | importantly, especially         | the point is more important than the others |

The connector should match the relationship. If it does not, the reader has to do the writer's work.

### “Therefore” must be earned

**Therefore** is a conclusion word. It tells the reader that the next point follows logically from the previous one. It should only be used when the cause-and-effect relationship is clear.



#### Weak example:

*The entity did not reconcile its accounts regularly. Therefore, weaknesses in financial management were identified.*



The relationship is vague. What weaknesses? How did the lack of reconciliation create them?



#### Stronger version:

The entity did not reconcile its accounts regularly. As a result, management could not detect errors or unauthorised transactions on time.



The revised version explains the consequence. The connector no longer carries the burden of meaning.

### “Furthermore” often hides poor structure

**Furthermore** and **moreover** often signal that the writer is adding information without deciding how important it is. Check whether that point belongs here and whether a simpler link would help.



#### Weak example:

*Furthermore, the entity failed to maintain proper records.*



This tells the reader only that there is more information. It does not explain whether the new point is another example, a bigger problem, a cause or a consequence.



#### Stronger options:

- The entity also failed to maintain proper records.
- A more serious weakness was the entity's failure to maintain proper records.
- Poor record-keeping contributed to the audit team's inability to verify the expenditure.



The best version depends on the logic. The writer must choose the relationship before choosing the connector.

### “However” must show real contrast

However should signal a real contrast. It should not be used simply because the next sentence feels slightly different.



#### Weak example:

*The entity submitted its financial statements on time. However, several errors were identified.*



There is no strong contrast. Timeliness and accuracy are separate qualities.



#### Stronger versions:

- The entity submitted its financial statements on time, but the statements contained several errors.
- Although the entity met the submission deadline, the financial statements contained several errors.



The revised versions show the relationship clearly. They tell the reader that meeting the deadline did not mean the statements were reliable.

### Connectors cannot replace evidence

A connector can guide the reader, but it cannot prove a point.



#### Weak example:

The department did not monitor the project regularly.  
Consequently, the project failed to achieve value for money.



This may be true, but the causal link is too large.  
The reader needs the missing steps.



#### Stronger version:

The department did not monitor the project regularly. It did not identify delays, cost increases or poor contractor performance early enough. As a result, the project was completed late and exceeded its approved budget.



The stronger version builds the bridge plank by plank.

### When sentence starters are acceptable

Starting a sentence with however, therefore, for example, as a result or in addition is acceptable when:

- the logical relationship is clear;
- the sentence is short and direct;
- the connector helps the reader follow the argument; and
- the sentence would still make sense without sounding inflated.

#### Good use:

*Management did not implement the recommendations intended to address the identified control weaknesses. The follow-up audit found that those weaknesses persisted*

This states what the follow-up established. Add a causal connector only when the evidence also supports the claimed relationship.

### Practical test

Before starting a sentence with a connector, ask:

- What relationship am I signaling?
- Is that relationship obvious from the facts?
- Have I explained the cause, consequence or contrast clearly?
- Can I use a simpler word such as but, so, also or because?

- Would the sentence still work if I removed the connector?

If the sentence collapses without the connector, the logic probably needs strengthening.

Simple words do not weaken accountability.

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**THEY CLARIFY AND DIRECT IT.**

### 3.5 The Reader Impact Test

Use this before finalising any audit report, management letter, briefing note, media statement, email or public communication product. It tests whether the reader will:

| FIND           | UNDERSTAND     | USE             |
|----------------|----------------|-----------------|
| what they need | what they find | the information |

Apply the following eight tests to the document and to its key sections as appropriate. **They are review prompts, not a requirement to include every element in every paragraph.**

#### 01 PURPOSE TEST

**Is the point clear?**

##### CHECK

- ☐ What is the main message of this paragraph?
- ☐ Can I summarise it in one sentence?
- ☐ Does the paragraph help the reader understand the finding, risk, cause, implication or required action?
- ☐ Does it support the purpose of the document?

**If the paragraph does not support the purpose, remove it or move it elsewhere.**

Example:

× **WEAK:** *The audit identified several issues in relation to the management of assets.*

✓ **STRONGER:** The entity did not keep an accurate asset register. As a result, management could not confirm whether all assets existed or were properly safeguarded.

► **WHY IT WORKS:** The stronger version tells the reader what happened and why it matters.

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## 02 READER TEST

**Would the intended reader understand this?**

### CHECK

- ☐ Would a non-auditor understand this without explanation?
- ☐ Have I explained technical terms the first time I use them?
- ☐ Have I avoided unexplained acronyms?
- ☐ Have I written for the actual reader, not only for another auditor?

**Audit reports may include technical information, but the message must still be usable by decision-makers, oversight bodies, auditees, media and citizens.**

Example:

× **WEAK:** *The entity had material weaknesses in internal controls.*

✓ **STRONGER:** The entity's controls did not prevent or detect errors in payment records. This increased the risk of incorrect or unauthorised payments.

► **WHY IT WORKS:** The stronger version keeps the technical meaning but explains it in plain language.

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## 03 LOGIC TEST

**Does the writing move in the right order?**

### CHECK

- ☐ Have I put the main message first?
- ☐ Does the paragraph follow a logical order?
- ☐ Does the reader understand the link between the problem, evidence, cause, implication and action?
- ☐ Have I avoided jumping between ideas?

Check the links between:

| CRITERIA AND FINDING | EVIDENCE | CAUSE | CONSEQUENCE | CONCLUSION AND ACTION |
|----------------------|----------|-------|-------------|-----------------------|
|----------------------|----------|-------|-------------|-----------------------|

*The document should make these links visible. The reader should not have to assemble the logic alone.*

In performance audits, make the condition, criteria, cause and consequence clear at report level, according to the audit approach and objective. Link these to conclusions and any recommendations. Each paragraph does not need every element; organise the report so that the reader can follow the reasoning.

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## 04 EVIDENCE TEST

Is the statement supported?

### CHECK

- ☐ Have I stated the evidence clearly?
- ☐ Have I avoided claims that are too broad for the evidence?
- ☐ Have I used numbers, dates, examples or observable facts where possible?
- ☐ Can the reader see how the evidence supports the conclusion?

Example:

✗ **WEAK:** Controls were generally inadequate.

✓ **STRONGER:** The entity did not review 18 of the 25 payment files tested. This means errors or unsupported payments could have been processed without detection.

► **WHY IT WORKS:** The stronger version replaces a vague judgement with evidence the reader can inspect.

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## 05 ACTION TEST

Does the reader know what must happen next?

### CHECK

- ☐ Is the required action clear?
- ☐ Have I named who should act?
- ☐ Have I included a timeframe where appropriate?
- ☐ Is the recommendation practical and linked to the root cause?

| WHAT?              | WHO?            | WHEN?    | WHY THIS?                       |
|--------------------|-----------------|----------|---------------------------------|
| What must be done? | Who should act? | By when? | Does it address the root cause? |

✗ **WEAK:** *Management should strengthen controls.*

✓ **STRONGER:** Management should review all payment files before approval and keep evidence of the review. This process should be implemented within three months.

► **WHY IT WORKS:** The stronger version tells management what to do, not only what to improve.

## 06 LANGUAGE TEST

### Can the wording be simpler?

#### CHECK

- ☐ Can I replace this word with a shorter word without changing the meaning?
- ☐ Does this phrase describe an action, or only a concept?
- ☐ Have I used plain verbs instead of abstract nouns?
- ☐ Have I removed unnecessary formal language?

**BEFORE:** *The implementation of the recommendation will result in the mitigation of risk.*

**EDIT:** Use the verb. Remove abstract nouns and unnecessary formal wording.

**AFTER:** Implementing the recommendation will reduce risk.

**The stronger version is shorter, clearer and more direct.**

## 07 TONE TEST

### Is the writing fair and professional?

#### CHECK

- ☐ Is the tone neutral and evidence-based?
- ☐ Have I avoided blame, sarcasm or emotional wording?
- ☐ Have I also avoided excessive caution that hides the message?
- ☐ Does the writing sound professional, not bureaucratic?

| TOO CAUTIOUS                         | CLEAR + EVIDENCE-BASED                     | TOO ACCUSATORY                            |
|--------------------------------------|--------------------------------------------|-------------------------------------------|
| Hedges until the message disappears. | Direct, neutral and supported by evidence. | Blames beyond what the evidence supports. |

✗ **WEAK:** *It would appear that there may have been some challenges in relation to compliance.*

✓ **STRONGER:** The entity did not comply with the procurement requirements.

► **WHY IT WORKS:** The stronger version is clear without being hostile.

## 08. THE FINAL READ-ALoud TEST

### READ IT ALoud.

**YOU STUMBLE?** The sentence may be too long.

**YOU RUN OUT OF BREATH?** The sentence is probably carrying too much cargo.

**YOU CANNOT EXPLAIN IT IN PLAIN SPEECH?** The writing needs another edit.

**WOULD I SAY THIS SENTENCE TO A SENIOR OFFICIAL IN A MEETING?**  
**IF NOT, REWRITE IT.**

## Annexure 1

### Reference and research material used

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