The Art of Writing Emails and Reports

Raquel Hardy, CPA, CIA, CFE
Audit Manager
Baylor Health Care System

Tips for effective Emails

- Know your audience and write at the appropriate level

- For requests, talk with recipient before sending email

- If more than 1 or 2, no email

- Be polite and personable

- No online IM abbreviations or smiley faces (lol,:)

Before pressing "Send"

- Does this e-mail message make sense? Are the actions clear and do they have owners?
- Does the e-mail message meet the MPS P.A.S.S test?
  - What is the **purpose** of this communication?
  - What **action** is involved and does it have a due date?
  - What **supporting** information does the recipient need?
  - Has the communication been effectively summarized in the **subject line**?
- Is the message well-written? Is it concise while providing enough data for action to be taken or decisions made?
- Do the links in the message work? Are the attachments included?
- Is the e-mail message being sent to the correct recipients (not too many and not too few)?
- Does everyone on the To line have an action to take?
- Has the message been re-checked for grammar, spelling, and use of jargon?

Is this your email?

Stacy, Have you talked with Mary? We discussed the open items last Friday. Run this by her, and then call me if you have any questions.

****

Hi Stan, Internal Audit has started the preplanning phase of our audit. I'm leading the effort. Please send me the *User Identification Report* asap.

****

Allan, I will be doing the *Cash section* of the audit. I would like to have a User ID set up for viewing of the online system. Thank you.

Good or Bad?

Hi Faith,

I understood you would be scheduling a meeting for us to discuss portal admin roles on the server. This results from an email and phone call request for further discussion on the information that was sent to me. I have not heard from you, what is the status?

Good or Bad?

Jessica,

Internal Audit needs the reimbursement reports and payment information (i.e. payment receipts) for the 3 patients listed below. Sorry for the short timeframe, but we really need these today. We have tried to contact with Diane Ramone for the past few days, but really need this information pulled by this afternoon. If there is anything you need in order to pull these reports please let me know.

Good or Bad

Good afternoon Ladies,

Hope you both are doing well. As a follow up to our meeting on Friday, January 13th, I just wanted to verify the items that you will provide to assist us in planning the audit. Those items are as follows:

- System Access for Mindy Ricosse – in order to view all XYZ Company policies and procedures
- Key Contacts (i.e. directors/managers) for the following areas:
  - Cash Points: Emergency Department, Central Cashier, Cafeteria, and Outpatient Registration (same as admitting correct?)
  - Admitting (which I believe you have already told us is Ben Day and acting was Terrie Hampton)
  - Pharmacy
  - Human Resources

In addition to the above items, would you be able to help us understand through what systems/mechanisms Radiology, Inpatient, Outpatient, and Day Surgery procedures are scheduled? Or if you prefer, I can contact Ben or Terrie directly. Just let me know…and thank you for your time and help.

Have a great evening!

More Email Tips

- There is no personal email at work
- Use "reply all" only when necessary
- Make emails concise while providing enough information for the recipient to respond
- CAPS are equivalent to yelling, DON'T USE CAPS UNLESS REALLY NEEDED!
- Email vs. telephone/in person visit
- Plain text is best – No stationary or HTML
- Abbreviation or confusion

Audit Reports

- **Three Major Sections**
  - ☐ Cover Page
  - ☐ Executive Summary
  - ☐ Detailed Results and Appendices, if necessary

Cover Page

- Addressee
- Issue Date
- Project Description and Organizational Area being audited
- Report Date
- Distribution List

Executive Summary

- Provides a one or two page project overview and summary of audit results
  - ☐ Background
  - ☐ Scope
  - ☐ Objectives and Results
    - Business Objectives Reviewed
    - Control Assessment
    - Summary of Good and Weak Controls

Executive Summary – Control Assessment

- Satisfactory – Controls/Processes are adequate

- Needs Improvement – Room for improvement; however, controls/processes are adequate

- Unsatisfactory – Controls/Processes are not adequate to mitigate risk to achieving key business objectives

5 Elements of an Audit Finding

- Criteria – What should be?
  - ☐ Cash is safeguarded at all times
- Condition – What is?
  - ☐ Cash was left in an unlocked safe accessible to the public.
- Risk/Effect – So What?
  - ☐ Cash may be stolen or misappropriated.
- Cause – Why did it happen?
  - ☐ The lock on the safe does not work
- Recommendation – What should be done?
  - ☐ Fix the lock and maintain cash in the locked safe at all times

Detailed Results

- Includes the detailed observations and client action plans
  - Condition
  - Risk
  - Recommendation
  - Management Action Plan

Report Tips

- Know your audience and write to them
- Give kudos for good controls and processes
- Use color to engage both sides of the brain
- Have reports QA'd for spelling, grammar, ease of reading, etc. before issuing
- Include the client's action plans to give the entire story