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## **How can we improve the language and presentation of reports to ensure proper communication? The experience of the Spanish Court of Audit**

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### **Summary:**

The language and presentation of the control reports are nuclear issues to fulfill the mission of communicating the results of the audits carried out by the External Control Institutions. Dissemination of the reports promotes transparency and allows stakeholders to know how public resources are being managed and used.

The aim of this Communication is to show how the Spanish Court of Audit has been doing in order to achieve more effective communication of its reports.

Traditionally and until the arrival of the current Board session (November 2021), the audit reports of the Spanish Court of Audit were characterized by their considerable length, by practically lacking graphic and visual elements and by maintaining a very technical language that made it difficult for ordinary people to read and understand them.

Following a preliminary study, the Board of the Spanish Court of Audit approved, on 29 June 2022, the *Agreement for the implementation of the summary and for the modification of the format and structure of the audit reports*.

As regards the summary, that agreement states that it must be a clear, simple, short and informative document containing a summary of the most important points in the relevant audit report.

Its main objective is to provide a general idea of the most significant points contained in the report, without the need to make a complete reading of it and improve its communication. It is also planned to include an infographic of the report in the summary to make it more visual.

As regards the change in the style of the structure of the reports, the aim was to reduce the length of the reports, without losing quality or technical rigour, as well as to improve the clarity of the presentation and the visualization of the reports, making them more attractive to the reader. To this end, the above-mentioned Board Agreement provided for a new reporting structure: . :

- Introduction: With concise reference to the initiative, justification, areas, objectives and the information that, in the opinion of the rapporteur department, is considered necessary for the understanding of the report.
- Results of the work: It captures the added value by the Spanish Court of Audit, derived from the outcome of the audit work carried out, together with the data necessary to reflect the rationale, areas and objectives of the report, or to understand the results and conclusions reached.
- Conclusions and Recommendations: In a single section, placing each recommendation after the conclusion(s) that generate it, in order to facilitate the reader's visualization of what the Spanish Court of Audit concludes and recommends.

### **Communication:**

The Spanish Court of Audit has a fundamental mission: the exercise of the audit function related to the subjection of the economic-financial activity of the public sector to the principles of legality, efficiency, economy, transparency, as well as environmental sustainability and gender equality.

The results of the tests and verifications carried out in the course of the work are reflected in an audit report containing, among other information, the incidents, deficiencies and irregularities detected, as well as the conclusions reached and the recommendations issued.

If it is essential to carry out this control and prepare the audit report, it is crucial to disseminate and communicate it effectively as a tool to promote transparency and a culture of accountability in order to allow society to know how public resources are being managed and used and what the impact has been.

Therefore, the language, structure and presentation of the report are nuclear issues to fulfill the mission of communicating the results of the audits.

Traditionally, the audit reports were characterized by a considerable length derived, basically, from the inclusion of descriptive sections on the structure, organization and functions of the audited entity and numerous literal citations of articles of the applicable regulations, by maintaining a very technical language that made it difficult to read for the common people and by the shortage of visual elements (tables, graphs, diagrams, photographs, infographics, etc.).

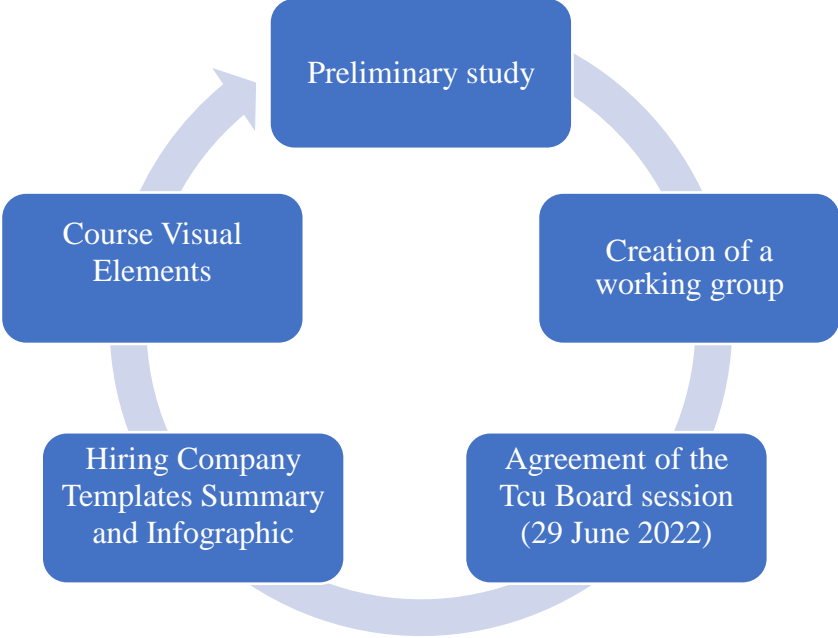
Furthermore, the Spanish Court of Audit did not produce an executive summary of the report and only included the press release referring to the date of adoption of the report, the scope, the objectives of the audits and the forthcoming publication of the report on the Court's web portal.

In relation to the summary, on the occasion of the *Constitutional Jurisdiction and Spanish Court of Audit* training, held in November 2021, a round table was held with the participation of the spokespersons of the different political parties in the Joint Congress-Senate Committee on Relations with the Court of Account. Almost all of them referred during their speech to how positive it would be for their work in the Commission for the Spanish Court of Audit to draw up an executive summary of the audit reports adopted.

The Presidency of the Audit Section of the Spanish Court of Audit, with the aim of improving the dissemination and communication of the reports, designed a series of actions that ended

with the approval by the Board, on 29 June 2022, of the *Agreement for the implementation of the summary and for the modification of the format and structure of the audit reports*.

Graphically, the flowchart of the actions is as follows:



**1. Preliminary study:**

The first step in this process was to carry out a comparative study of executive summaries and reports prepared by 8 Courts of Auditors of other countries (USA, United Kingdom, Australia, Canada, France, Switzerland, Portugal and Germany), by the European Spanish Court of Audit, by the External Control Bodies of the Autonomous Communities and by other public entities (Bank of Spain, National Securities Market Commission and Independent Authority for Fiscal Responsibility). The aspects analyzed were the structure, content, extension and use of graphic and visual elements.

**2. Creation of a working group:**

Subsequently, a request was made for the appointment of a representative from each Department of the Monitoring Section to form a working group with two clearly differentiated objectives, the development of an *explanatory guide on the Summary* and the design of a new structure of the report:

## 1. Explanatory Guide to the Summary:

The Guide consists of a document supporting the auditor in the preparation of a summary of the report. The summary is defined as a clear, simple and short document that contains the synthesis of the most important points of the report. It has its own distinct identity and is not part of the report, so it should be possible to read and understand it independently of reading it, without it being necessary to include references to sections or contents of the report in the report. Therefore, it is not about copying and pasting parts of the report into the summary. Its maximum length ranges from 8% to 12% of the Audit Report (excluding annexes). Likewise, the auditor is encouraged to use graphic and visual elements in the preparation of the summary. It is also a technical document with an intense dissemination and transparency vocation, which will be published on the web separately from the report.

With regard to its objectives, the following should be highlighted:

- Facilitate the understanding of the most relevant aspects of the report before addressing the reading of the report or, alternatively, provide a general idea of the most significant points obtained in the report without having to make a full reading of it.
- Improve the communication of the Spanish Court of Audit with the public and facilitate the understanding of the institution's audit work, thus reinforcing the impact of its reports and highlighting the results obtained.
- Effectively approach citizens to the role of the audited entities to demonstrate their relevance, increase knowledge and understanding of their functions and missions, and allow them to identify the participation and responsibility of public actors.
- Contribute to the transparency and accountability of the Spanish Court of Audit and the audited entities.

The structure envisaged for the summary is as follows:

- **Title** (or “how to interest the reader”): seek to incentivise the reader’s interest in its content, which may be raised in question format on the subject or objective of the audit or in response to it.
- **Introduction** (or “how to place the reader”): It defines the framework or context of the audit in a succinct and objective manner, without resorting to technicalities, in clear and simple language, accessible and attractive to anyone. You will need to respond to: Why is the subject matter analysed relevant, what has been audited and why has the Spanish Court of Audit carried out the audit?
- Main **findings** and **conclusions** (or “how to synthesize the body of the report”): It summarizes the most significant findings and conclusions of the report, in a short form, in such a way as to allow a broad understanding of the report.
- **Overall assessment** (or “how to summarise the audit result”): Final conclusion whose mere reading allows to obtain a clear and unambiguous vision of the assessment obtained after the completion of the audit work. It has to be linked to why and to the objective of the audit and can be broken down according to the type of audit carried out.
- **Main recommendations** (or “how to highlight the Spanish Court of Audit’s contributions”): It includes the report's most significant recommendations.
- **Infographic** (or “how to make the graphic summary of the report”): Where appropriate, an Infographic will be included to explain and understand the content of the Summary of the Audit Report “at a glance”.

Finally, the Guide includes a series of issues to be taken into account in the preparation of the summary:

<b>To avoid</b>	<b>To be strengthened</b>
- The use of excessively technical vocabulary, acronyms, Latinisms, etc...	- Briefness. Short sections. Short sentences.

<p>Clear, precise, concrete and objective language must be used.</p> <ul style="list-style-type: none"> <li>- Normative references.</li> <li>- References to sections of the report, except where deemed appropriate.</li> <li>- Referrals: it's about being concise.</li> <li>- Personal appreciations (I think, I think, in my opinion...) should be replaced by others such as: observed, noted, appreciated, analysed, proceeded.</li> <li>- Duplicate the information provided by the visual elements included in paragraphs.</li> </ul>	<ul style="list-style-type: none"> <li>- Simplicity. Simple and concrete words.</li> <li>- Clarity. Keep one idea per paragraph.</li> <li>- Charts and diagrams can attract the reader's attention, but without abuse, only when they are necessary and add value. Assess that they increase attention and understanding.</li> <li>- Positive approach.</li> <li>- The justification of the texts, since this solution goes against the accessibility of the documents, since it makes it difficult to read, especially in those who have difficulty reading such as, for example, people with dyslexia or with some visual impairment.</li> </ul>
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## 2. New structure and content of the audit report:

With regard to the modification in the style and structure of the reports, the objective to be achieved was to reduce the length of the reports, without losing quality or technical rigor, as well as to improve the expository clarity and visualization of the reports, making them more attractive to the reader.

This new approach revolves around the idea of *added value*, which is that the body of the report should reflect only the added value by the Spanish Court of Audit, derived from the outcome of the audit work carried out, together with the data necessary to reflect the rationale, areas and objectives of the report, or to understand the results and conclusions reached.

This implies that the data and documentation of a descriptive, theoretical nature, literal citations of articles and regulations, the methodology used and any other information that does not derive from the result of the audit work, must be included in the annexes to the report.

During the work of the group, an exercise was carried out consisting of rewriting a report already approved by the Board with the previous scheme, applying the new style. The result was that the body of the report went from 88 to 46 pages, which meant a reduction of 47.73% of its non-essential content.

The new structure of the report is as follows:

- **Introduction:** With concise reference to the initiative, justification, areas, objectives and the information that, in the opinion of the rapporteur department, is considered necessary for the understanding of the report.
- **Results** of the work: It collects the deficiencies and irregularities found, together with the relevant information that allows to form an opinion about their nature and relative importance.
- **Conclusions and Recommendations:** In a single section, placing each recommendation after the conclusion(s) that generate it, in order to facilitate the reader's visualization of what the Spanish Court of Audit concludes and recommends.

### **3. Board Agreement:**

As mentioned above, on 29 June 2022 the Board of the Spanish Court of Audit approved the *Agreement for the implementation of the summary and for the modification of the format and structure of the audit reports.*

In addition to the aspects reflected in the previous point, the Board agreed that the summary should be published on the website of the Spanish Court of Audit, in the Spanish and English languages and, when the necessary means are available, in the co-official languages of the different Autonomous Communities.



Likewise, in order to implement it, a transitional period was established for its progressive implementation, so that in 2024 all the audit reports approved must be drafted taking into account the new style and structure and a summary of each one must be generated. It is worth mentioning that although the infographic is optional, almost all of the summaries incorporate it.

#### **4. Templates and training courses:**

In order to facilitate the implementation of the summary and improve its expository clarity and visualization, a creative design service was contracted, editing and layout of texts, as well as graphic elements and infographics. As a result of this service, different template templates were provided for the production of summaries and infographics, duly adapted to the provisions of *the Spanish Court of Audit' Manual of Style*.

Finally, given that both the summary and the infographic and the report in its new style require to be visually more attractive, where creative design and graphic elements acquire a relevant role, a training activity consisting of providing training in that matter was contracted. To date, 8 editions of the course have been held, attended by 240 professionals of the Tribunal.

#### **5. Conclusion:**

Within the framework of the policy of transparency and maximum public dissemination of the activity of the Spanish Court of Audit, it is a priority objective to ensure the widest possible dissemination of the content of the audit reports in order to promote their awareness among the institutions, the media and the public.

To achieve this objective, the Spanish Court of Audit makes three products available to any interested person: the audit report, a summary and an infographic thereof. In this way, the reader can choose between having a quick overview of the fundamentals (“at a glance”) through the infographic; may prefer more developed information on the main findings, conclusions and

recommendations and read the summary; or you may be inclined to have a thorough knowledge of the matter, choosing the audit report.

With regard to the wording, before starting to write it is necessary to ask the following question: Who do we write for? In most cases, recipients or stakeholders are not subject matter experts and do not necessarily have to be familiar with the subject matter. Therefore, the language to be used must be simple and clear, avoiding as far as possible technicalities. The *International Simple Language Federation* states that a communication is written in plain language if its wording, structure, and design are so clear that target readers can easily find what they need, understand what they find, and use that information.

Finally, the objectives referred to could not be achieved if the Spanish Court of Audit did not have a communication plan defining the strategies, objectives, activities, timetable and resources necessary for the effective communication of the results of its products. We are immersed in the era of digital communication and social networks, where traditional channels for transmitting reports coexist with new digital platforms that allow a wider and more effective dissemination of results. Therefore, it is essential that the communication plan selects the appropriate platform or network depending on the audience you want to reach.