Report writing is not about the art of spin... It is the writer’s responsibility to ensure that he/she is clearly understood - Sally Burt

Presented by:
Werner Bouwer

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STANDARDS MUST ADDRESS USER’S NEEDS

Users would like to know – who did what, when, how and why?

As such – forensic reports must be - **6 standards:**

1. Clear & Concise
2. Structure
3. Relevant & Logic
4. Accurate & Complete
5. Impartial & Objective
6. Professional
<table>
<thead>
<tr>
<th>Heading</th>
<th>Context of Heading</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Background</td>
<td>What gave rise to this report?</td>
</tr>
<tr>
<td></td>
<td>Why does this report exist?</td>
</tr>
<tr>
<td>2 Scope &amp; Mandate</td>
<td>Because of (background) ... requested us to investigate ...</td>
</tr>
<tr>
<td></td>
<td>Whether (cover each issue if more than one) – each issue will be addressed in summary of evidence, findings, conclusions and recommendations</td>
</tr>
<tr>
<td>3 Methodology (&amp; limitations)</td>
<td>What you did ... / And did not or could not do ... / And why not ...</td>
</tr>
<tr>
<td>4 Summary of evidence</td>
<td>Mindmap ... per issue, not methodology</td>
</tr>
<tr>
<td>5 Findings</td>
<td>Evaluating the facts and evidence per issue – WITHOUT law / rules / policies</td>
</tr>
<tr>
<td></td>
<td><em>Based on the abovementioned evidence, we find ... // The available evidence reflects ...</em></td>
</tr>
<tr>
<td>6 Conclusions</td>
<td>Apply the law / rules to the facts</td>
</tr>
<tr>
<td></td>
<td><em>Based on our findings, we conclude ...</em></td>
</tr>
<tr>
<td>7 Recommendations</td>
<td>Structure per issue</td>
</tr>
<tr>
<td></td>
<td><em>Based on our conclusions, we recommend ...</em></td>
</tr>
</tbody>
</table>
Self-test / STRUCTURE ...

Does the reader timeously understand the purpose / goal / objective of the report (the decision to be made)?

Is the reader sensitized on the purpose (relevance) of each ‘category / section’ of the report (why is this section important and how does it fit in the bigger picture?)

Is the report structured according to logical relevance of content?

Structure of report should be reflective of logical relevance / mind-map ....
The methodology report
Do not structure per source of evidence!!

- Golden thread is lost
- Relevance of evidence is scattered
  (what it proves is scattered)
- Reader loses track

Structure per event / issue!!

- All evidence particular to issue is together
- Reader can follow the collective probative value of all the evidence
- More conducive to 'res ipsa loquitur'
EXECUTIVE SUMMARY

- Should be exactly what it says – a summary - snapshot of each issue and conclusion
- Present to reflect logical relevance of issues and sub-issues, and how it fits in bigger picture
- We draft for the Executive - What is the bottom line!
- Rule of thumb – 1 sentence per half a page of findings
- What is the one sentence answer to your mandate?
- Change perspective – where recommendations were per issue, summary could be per person...
the best way to be boring is to leave nothing out...Voltaire

Don’t use abbreviations without explaining what it stands for

Avoid superfluous phrases (at this moment in time / be that as it may)

Unambiguous – crisp & clear / “Some of the transactions are irregular” / rather use “Transaction numbers 2, 4, 7 and 13 are irregular”

Use active and not passive i.e We interviewed X NOT X was interviewed by us.

1 idea per sentence / 1 topic per paragraph

Make clear whether making use of fact, assumption, inference or giving opinion – clearly stated basis

Visualizing (forged images / graphics / tables / trends)

Consistency
ACCURACY – self test

Are findings and conclusions supported by facts?

Do the facts speak for itself?

What is not in the report?

Is the conclusion based on logical reasoning?

Has sufficient weight been attached to the right issues, and is that as such reflected in the report?
Independence = freedom from the control, influence, support, aid, or the like, of others.

Objectivity means the state or quality of being true even outside of an individual's feelings, imaginings, or interpretations.

Objectivity = philosophical concept = related to reality and truth

A proposition is generally considered to have objective truth when its truth conditions are met and are "mind-independent"—that is, existing freely or independently from a mind (from the thoughts, feelings, ideas, etc. of a subject).

HOW you say it is as important as WHAT you say
We also experienced instances where we were deliberately misled and delayed by (client) officials, in that our phone calls were not answered, although these officials were in their offices. Client officials refused to give out cell phone information, and client officials did not honour scheduled appointments and comments such as “Why should I give this information, they are anyway not going to make their deadline”, thus deliberately stalling our investigation efforts.
The department appointed Mr Bouwer (Persal number 123456) as superintendent at ABC in 2003, when the department initiated a school of excellence for disadvantaged learners. On 1 April 2003 Mr Bouwer moved into the ABC superintendent’s quarters. We could not confirm Mr Bouwer’s date of appointment, as:

- The department could not provide us with appointment letter; and
- Mr Bouwer’s personnel file contains no record of his appointment as superintendent.
SCENARIO 2

Conclusions

Mr Bouwer:

- Has not reconciled the receipt books with the bank statements, as required;
- Conceded he had not managed the collection of rent, as required; and
- Accepted accountability for the deficit of **R 26 666.95** in rentals, not deposited in ABC’s bank account.

The department has not audited ABC’s financial records.
During the course of our investigation, HARD WORKER UNION at first advised their members not to co-operate with us. Later, HARD WORKER UNION declared a dispute against Mr B America (and addressed to Mr Cecil Paul), regarding our investigation. This delayed the conclusion of our investigation.

Subsequently we agreed to HARD WORKER UNION’s request of a shop steward attending all our interviews with its members. Thus, Mr John Soap attended the interviews on behalf of HARD WORKER UNION. Mr Soap has not unduly influenced any interviews.
On 11 December 2009 we interviewed Mr Beuzana. He stated inter alia as follows:

Deviation from the prescribed tender process is allowed if the accounting officer:

- Approves all relevant acquisitions; and
- Keeps detailed records.

Officials must take all reasonable steps to ensure that market related prices are obtained, as stipulated in the SCM policy par 23.
Definitions of logic:
reasoning conducted or assessed according to strict principles of validity.

Definitions of valid (of an argument or point):
having a sound basis in logic or fact; reasonable or cogent.

If X is relevant, it assists to prove or disprove any material fact.
Self – Test: RELEVANCE / LOGIC

- Irrelevant information confuses the real issues
- Relevance ...
  - Depends on reasoning
  - Blend of logic and experience
  - Outside the law

Ask ... and that is important why / so what?
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