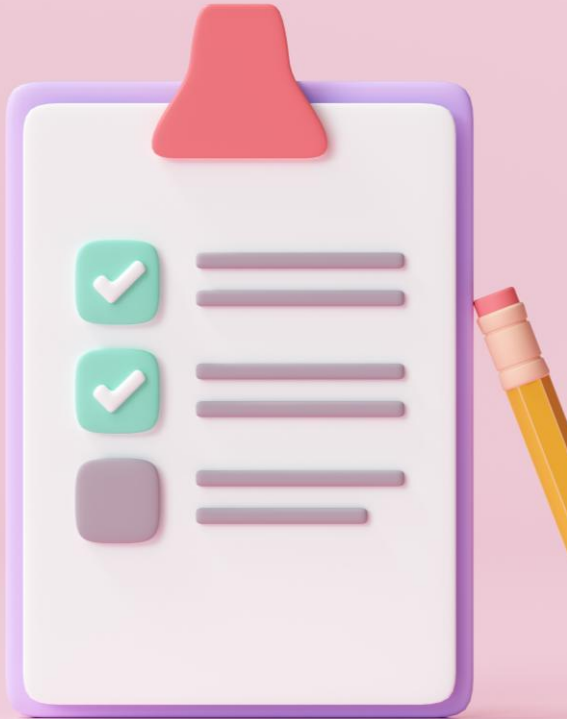




National Audit Office

From fieldwork to findings, through to reporting

Andy Fisher, UK National Audit Office



1. What is a finding
2. From evidence to findings
3. Findings to conclusions
4. What makes a good report



“

*While it is wise to learn from
experience, it is wiser to learn from
the experiences of others*

”

The value in peer reviews

Assumptions on your discussions, so far....



- Discussed the importance of scope
- Explored organisational assessment approaches
- Structured way of recording findings
- Importance of ongoing discussions with peer
- Talked about the importance in a peer review of taking a logical and proportionate approach to gathering evidence

What is a finding?



What is happening, compared to what should be happening, and why does it matter?

e.g. strategy ➡ policy ➡ practice

Similar to performance audit, findings typically have four parts:

1. Criteria – what good looks like
2. Condition – what we observed
3. Cause – why the gap exists
4. Effect – why it matters

Practical example

Criteria: SAI has a formal process for internal challenge or quality assurance of audit reports

Condition: Reviews are inconsistent to the risk from each audit report

Cause: Lack of central oversight

Effect: Reduced assurance over audit quality

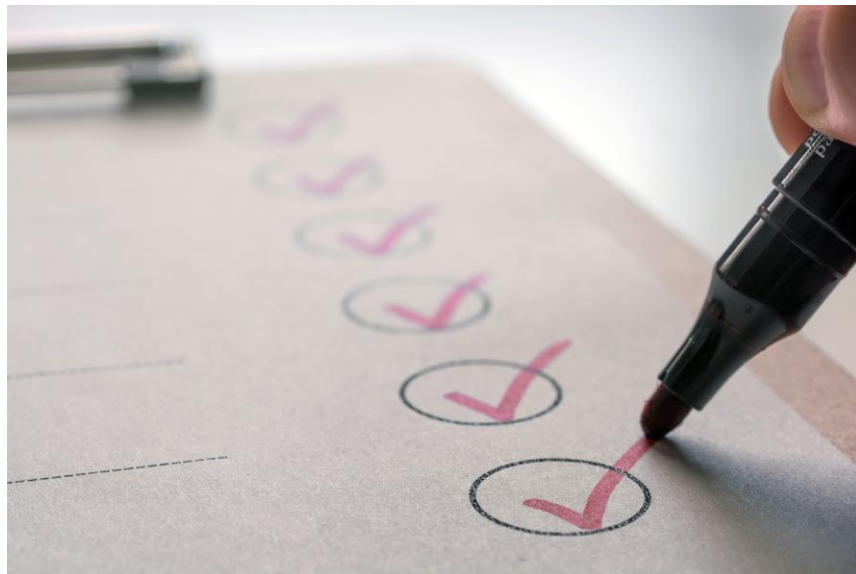
From evidence to findings



Step 1: Start with strong criteria

Criteria in peer reviews typically come from:

- INTOSAI standards
- GUID 1900 suggested review areas
- SAI internal policies
- Also IDI iCAT and
- International good practice
- GUID 1900 highlights areas such as:
 - Independence
 - Governance
 - Audit methodology
 - Stakeholder engagement



Build sufficient and appropriate evidence

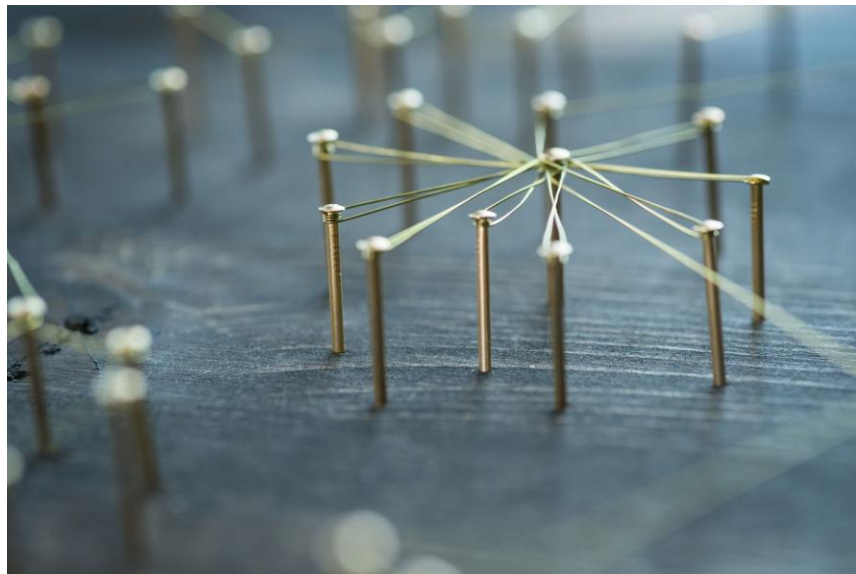


The IDI handbook emphasises that findings must be based on sufficient and appropriate evidence gathered through:

- Interviews
- Document review
- Observation
- Data analysis

In peer review: evidence is often system-level, not file-level

You are assessing processes, behaviours, and controls



Developing clear conclusions



Once findings are developed, they must be pulled together into clear, evidence-based conclusions.

These should:

- Answer the overall review question
- Highlight system strengths and weaknesses
- Be proportionate and balanced
- Reporting should not focus only on weaknesses, and good practice should be explicitly recognised



Reporting peer review findings



GUID 1900 is clear that peer review reports should include:

- Observations
- Conclusions
- Actionable recommendations

We also find it helpful to share what other SAIs are doing to illustrate how this works in practice





“

The more you explain it, the more I
don't understand it

”

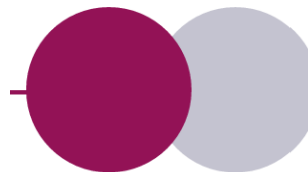
Mark Twain

Key reporting principles



Reports should be:

- Clear concise
- Logical
- Should not list what the SAI does or does not do
- Evidence-backed findings
- Every key statement must be:
 - Traceable to evidence
 - Defensible
 - Balanced tone



Cour des Comptes

Peer review of the Cour des Comptes:
May 2024 follow-up

to the NAO February 2021 peer review

REPORT
by the
National Audit Office

AUGUST 2024

A good peer review report:



- Recognises strengths
- Identifies areas for improvement
- Avoids overly critical or vague language
- Actionable recommendations
- Recommendations should:
 - Address root causes
 - Be realistic and implementable
 - Link directly to findings
- Influences real organisational improvement
- Engagement with the reviewed SAI throughout reporting – no surprises!

Overview of drafting good peer review reports

- Use **clear language**
- Be direct, **simple** and balanced
- Often you have done lots of work but only present **necessary evidence**
- Narrative – **structure** is key
- Paragraph structure: try to make standalone paragraphs (finding – impact – so what)
- Try to write good recommendations that command action (think SMART)
- Conclusion should conclude

Good drafting...

- Has a helpful, logical structure with conclusions consistent with the evidence.
- Uses plain, inclusive language.
- Concise – no wasted words.
- Easy to read and understand.
- Presents the right number of facts and figures for the reader to understand.
- Grammatically correct.

What is plain language?

- It is a message, written with the reader in mind and with the right tone of voice, that is clear and concise.
- The main advantages of plain language are:
 - it is faster to write;
 - it is faster to read; and
 - you get your message across more often, more easily and in a friendlier way





To conclude:

The credibility of a peer review depends not on how much evidence we collect—but on how well we turn that evidence into clear, compelling findings and reporting.

If we get this right, peer reviews become:

- A tool for improvement
- A source of credibility
- And a driver of better public audit

Thank you.