Getting Results: Writing Effective Recommendations (4 hours)

Course Overview

Issuing audit reports is a key activity for accountability organizations. However, the real measure of effectiveness is whether the reports identify root causes of deficiencies and whether the audited entities take the recommended actions to address those deficiencies. Too often auditors make recommendations that go unaddressed, or worse, are addressed but the problems continue. When auditors make the right recommendations that can be effectively implemented, they have a better chance of improving government operations through changing behavior, reducing costs, and correcting or preventing problems, including the risk of fraud, waste and abuse. In this course, participants review the GAGAS principles that support the development of effective recommendations as well as practice writing them. Through lecture, class discussion, and small group exercises, this course will enhance a participant's ability to write clearly worded, actionable recommendations that agencies can understand and implement.

CPEs: 4

Who Should Attend

This course is designed to help federal, state, or local auditors understand how to write effective recommendations that the audited entity can understand and appropriately act upon. Both new and seasoned auditors, as well as team leaders, can benefit from the detailed discussion of how to structure a recommendation following GAGAS requirements that results in government improvements.

Course Objectives

Participants will be able to:
- Identify GAGAS (Yellow Book) standards underpinning effective recommendations.
- Apply GAGAS standards to develop effective recommendations.

Course Topics

Cause Is the Foundation for All Recommendations
- Addressing Cause: The Why Requirement
- Identifying the REAL cause:

Recommendations Must Be Feasible, Cost Effective, and Measureable
- Developing recommendations that are feasible
- Considering the cost effectiveness of recommendations
- Ensuring that recommendations are measureable

Wording Is Critical for Understanding
- Being "specific" with wording when making recommendations
- Constructing clear recommendations

 "Actionable" Recommendations are Essential for Results
- Addressing recommendations to appropriate parties
- Ensuring agencies can take action on recommendations