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ACUA – AuditCon 2025

Writing and Speaking for Impact

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EPSON

Most Common Comments from Executive Leadership in QARs:

"I wish the internal auditors were more skilled in their verbal and written communication skills"

"I get uncomfortable when anyone other than the CAE is presenting"

"Emails and written communications sometimes lack emotional intelligence"

"I wish their reports were more clear, concise, and easier to understand"

Most Common Comments from Executive Leadership in QARs:

"Their verbal reports are <u>just reading</u> their written reports or reading the slides"

"What the Board is looking for is more <u>engagement in discussion in critical analysis</u>"

"I'm not sure the Board leaves the meetings with a <u>clear understanding</u> of what the risks are and <u>what needs to be done</u> to address them"

"I just wish they were <u>better communicators</u>"

Most Important "Power" Skills

Analytical Thinking

Listening

Integrity

Critical Thinking

Problem Solving

Diligence

Facilitating Meetings

Working Well With Others

Communication Skills

Influencing Others

Simplifying the Complex

Empathic

Conflict Resolution

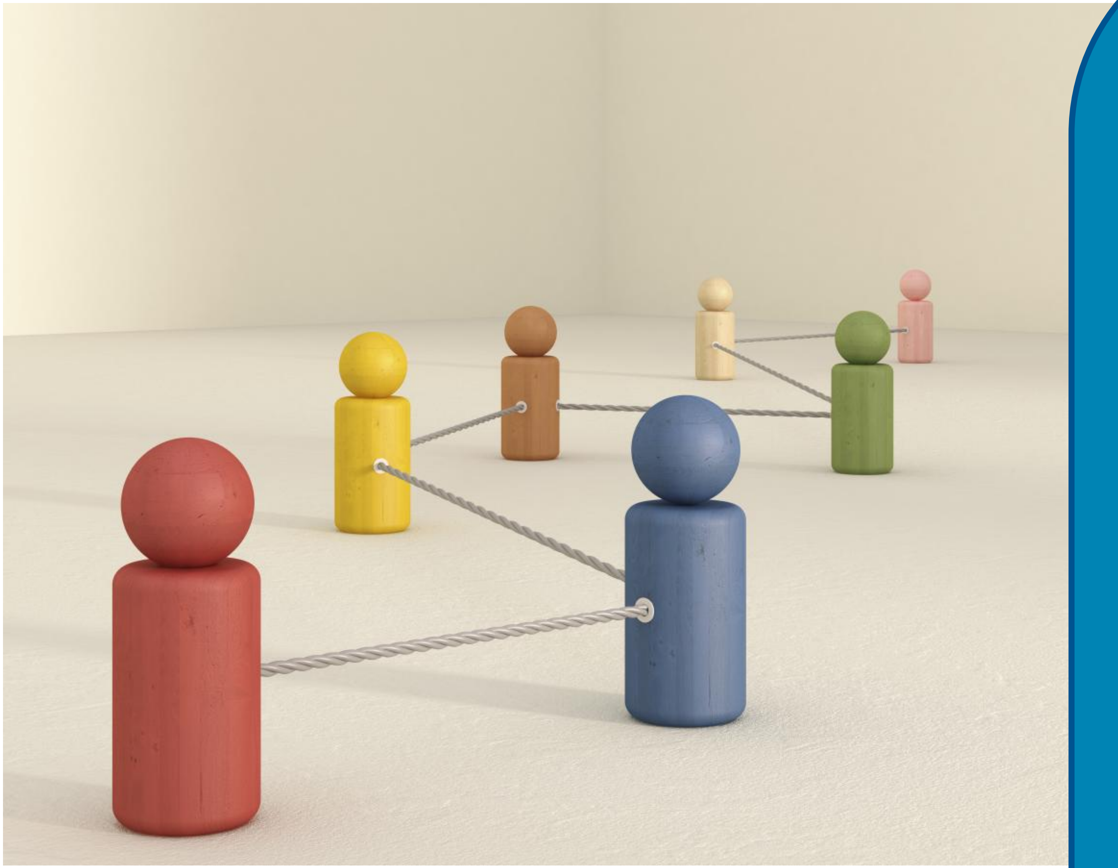
Leadership

Interpersonal Skills

Emotional Intelligence

Effective Communication Skills

No! Seriously.. She was carving her initials on it!



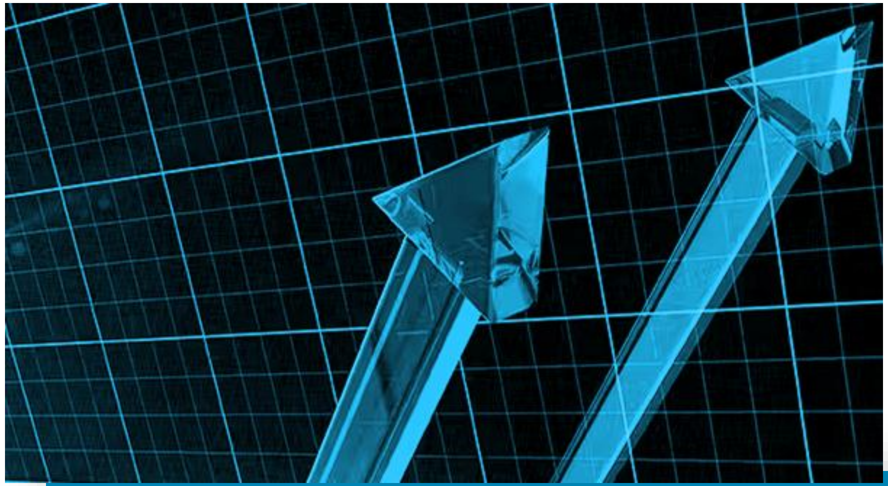
The process of exchanging ideas, thoughts, opinions, knowledge, and data so that the message is received and understood with clarity and purpose

Communication Skills Toolbox

✓ Respect	1	2	3	4	5
✓ Active Listening	1	2	3	4	5
✓ Non-Verbal, Body Language	1	2	3	4	5
✓ Tone, Vocal Variety	1	2	3	4	5
✓ Empathy	1	2	3	4	5
✓ Knowing Your Audience	1	2	3	4	5
✓ Read the Room	1	2	3	4	5
✓ Friendliness, Courteous	1	2	3	4	5
✓ Humor (where appropriate)	1	2	3	4	5
✓ Emotion Control	1	2	3	4	5

Communication Skills Toolbox

✓ Clarity	1	2	3	4	5
✓ Conciseness	1	2	3	4	5
✓ Coherent	1	2	3	4	5
✓ Language	1	2	3	4	5
✓ Truthful	1	2	3	4	5
✓ Storytelling	1	2	3	4	5
✓ Asking Questions (Be the Last to Speak)	1	2	3	4	5
✓ Emotional Intelligence	1	2	3	4	5
✓ Confidence	1	2	3	4	5



7 C's of Effective Written Communication

Clear – Will my audience understand without needing explanation?

Cohesive – Logical flow

Complete – Information proves your thesis

Concise – Make every word count; edit for fewest words as possible

Concrete – Precise words; leave no room for misinterpretation

Creative – How can you illustrate the point visually? (graphs, charts, pictures)

Colorful – Using colors as risk rankings

Use of Color

Rating	OAC Rating Description
	Red: High Risk. Opportunity for significant improvement. There is a vulnerability in internal controls or business processes for which priority attention is appropriate and limiting mitigating efforts are in place.
	Orange: High Risk with Mitigation Plans or Controls. Opportunity for moderate improvement. There is a vulnerability in internal controls or business processes; however, there are mitigating plans or controls in place.
	Yellow: Medium Risk. Opportunity for improvement. A vulnerability in internal controls or business processes that requires attention.
	Light Green: Medium-low Risk. Reasonable controls in place. Controls are in place but there may be minor opportunities for business process enhancement or control improvement.
	Green: Low Risk. Strong controls in place with limited to no further opportunity for improvement.

HOWARD UNIVERSITY Office of Audit & Compliance

Summary of Observations and Opportunities for Improvement – Howard University School of ABC (HUABC)

This departmental review covers controls and procedures related to various operational areas within HUABC. The Office of Audit & Compliance (OAC) testing scope covered from **August 1, 2021,** to **September 30, 2023**. Our assessment work occurred from September 2023 until January 2025 and identified 22 opportunities for improvement that impact the management of risks related to HUABC controls and procedures.

The individual observations contributing to each overall observation noted to the right along with management recommendations are detailed in slides 2 – 5. Each individual observation is given one of the ratings noted below.

Rating	OAC Rating Description
	Green: Low Risk. Strong controls in place with limited to no further opportunity for improvement.
	Light Green: Medium-low Risk. Reasonable controls in place. There may be minor opportunities for business process enhancement and control improvement.
	Yellow: Medium Risk. Opportunity for improvement. A vulnerability in internal controls or business processes that requires attention.
	Orange: Medium-high Risk. Opportunity for moderate improvement. Ineffective design and/or inconsistent application of the framework of governance and controls. Senior management attention is recommended, and operating management action is required.
	Red: High Risk. Opportunity for significant improvement. Weaknesses in the process that present risk exposure to unit/University. Senior management attention is required.

TABLE OF CONTENTS AND SUMMARY

Observation #5 – Roles and responsibilities involved in expenditure processes are defined and documented in university policies. However, OAC only received sufficient supporting documentation for 4 of 20 samples and therefore were unable to verify the remaining selected samples were approved appropriately.

Theme	Process Documentation *(refer to pg. 5 for theme description, risk, and impact)*
Control	Expenditures
Objective	To confirm roles and responsibilities involved in expenditure processes (vendor selection, PO approval, payment authorization, etc.) are well defined and performed in accordance with university policies. SOD conflicts should be minimized.
Risk	Risks such as: 1) Vendor selection may not be guided by University's policy and procedures. 2) Purchase orders may not be consistently prepared and approved in advance of incurring expenditures. 3) Segregation of duties (SOD) conflicts regarding PO review, invoice review and approval, and payment authorization could lead to inappropriate and/or inaccurate vendor selection and expenditures exposing the organization to fraud and reputational damage.
Observation	OAC obtained a listing of capital and operational expenditures during FY22. Of 20 samples selected, OAC only received support for four samples. The four samples received were approved in accordance with university's policies; however, OAC is unable to test the effectiveness of this control as management was unable to provide support for the remaining 16 samples. Therefore, IA could not validate if expenditures selected were approved and performed in accordance with university policies.
Conclusion	Based on our review, including discussions with management, it appears that reasonable to strong controls are in place. The control is designed effectively, however OAC is not able to confirm the control is operating effectively.
Cause	Some documentation was contained in a previously used procurement management system and is no longer available to PFM. The new system has enhanced controls and should allow PFM to retain appropriate documentation.
Recommendation	PFM should make sure supporting documentation for all expenditures are readily available and accessible.
Management Response	**Management Response:** *Every expenditure is entered into Workday and goes through a standard approval process. The request to expend funds is initiated by PFM, then goes to the Procurement Office for approval. Within the Procurement Office, there are several layers of approval, including approval from the Finance Office to ensure sufficient funds are available and to ensure that the funds are being charged against the appropriate funds category. PFM does not have visibility of the actual approvals. PFM meets with the Procurement Office once each week to determine the status of all open requests for purchase orders. Approvals are completed electronically and there are no hard copies of the approvals. The best means of testing this control is to see first-hand how the system functions by logging on with a staff and walking through the process.* **Responsible Party:** *The Office of PFM* **Target Completion Date:** *January 2023*

Appendix A: Facilities and Equipment Walkthrough

In October 2022, Howard University's Chief Audit and Compliance Officer participated in a walkthrough of the facilities and equipment on site at the University. During this inspection it was noted that many of the assets are beyond its useful life and, due to the age of assets and equipment, there will likely be additional failures. Below are pictures taken during the walkthrough, along with a description of what was identified.

Description: Corroded 1" steam lines
Associated Risk: Steam lines rupturing and causing steam leaks, possibly causing the system in the building to fail.
Location: xxxxx

Description: 1" & 2" deteriorated steam lines and steam station that needs replacing
Associated Risk: Steam lines rupturing and causing steam leaks, possibly causing the system in the building to fail.
Location: xxxxx

Description: Leaking 4" Chill water 90-degree piping
Associated Risk: Excessive leaks requires that makeup water be constantly introduced into the closed loop system. This can result in inefficient system operations and can lead to corrosion due to a lack chemical water treatment.
Location: xxxx

Appendix A: Facilities and Equipment Walkthrough (Continued)

Description: The riser piping condition throughout building.
Associated Risk: There is a significant loss potential should a leak occur and flood the classrooms.
Location: xxxxx

Description: 2" and 3" mechanical pipping that needs to be replaced.
Associated Risk: If this unit fails, there will be a loss heat in the winter and no A/C in the summer.
Location: xxxx - Mechanical room located behind an expansion tank and air separator

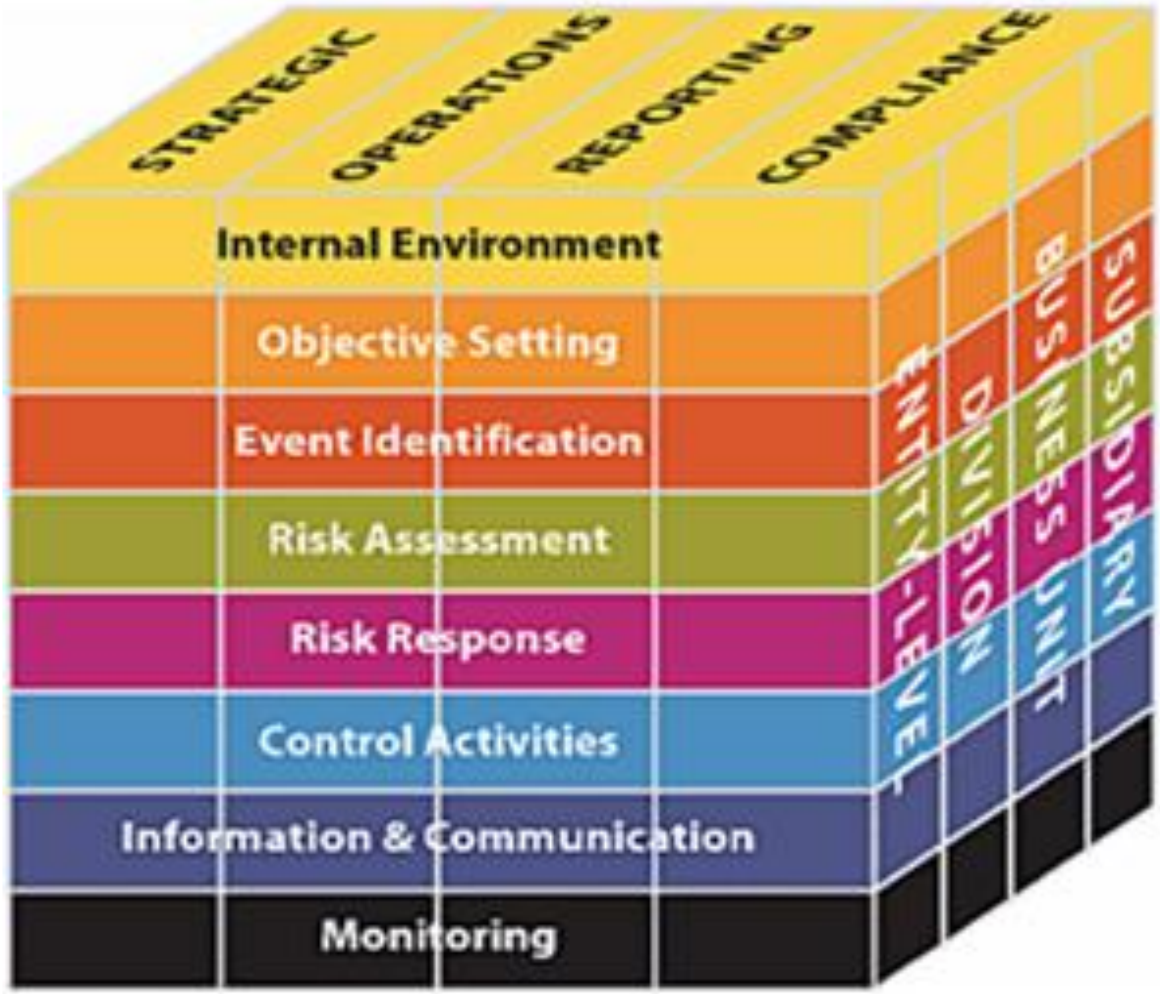
Description: shows an example of fan coils throughout the building with rusted out drain pans and associated pipping.
Associated Risk: The loss potential is significant due to the rooms below and around unit that could be impacted by a flood caused by an overflowing drain pan.
Location: xxxxx

Description: ½" domestic water black pipe rusted leaking. This piping should be made of copper.
Associated Risk: Flood could cause damage throughout building.
Location: xxxxx

COSO Framework: Enterprise Risk Management

"Enterprise Risk Management -- Integrating with Strategy and Performance"

- Define the organizational structure, board policies, management risk appetite
- Define objectives for strategy, operations, reporting, & compliance
- What could go wrong?
- What is the impact and likelihood of risks?
- How to manage risk: Share, avoid, reduce, or accept
- Procedures to ensure effective risk mitigation
- Education & awareness of effective policies
- Management reviews & audit assesses



Risk Assessment Discussion Tool

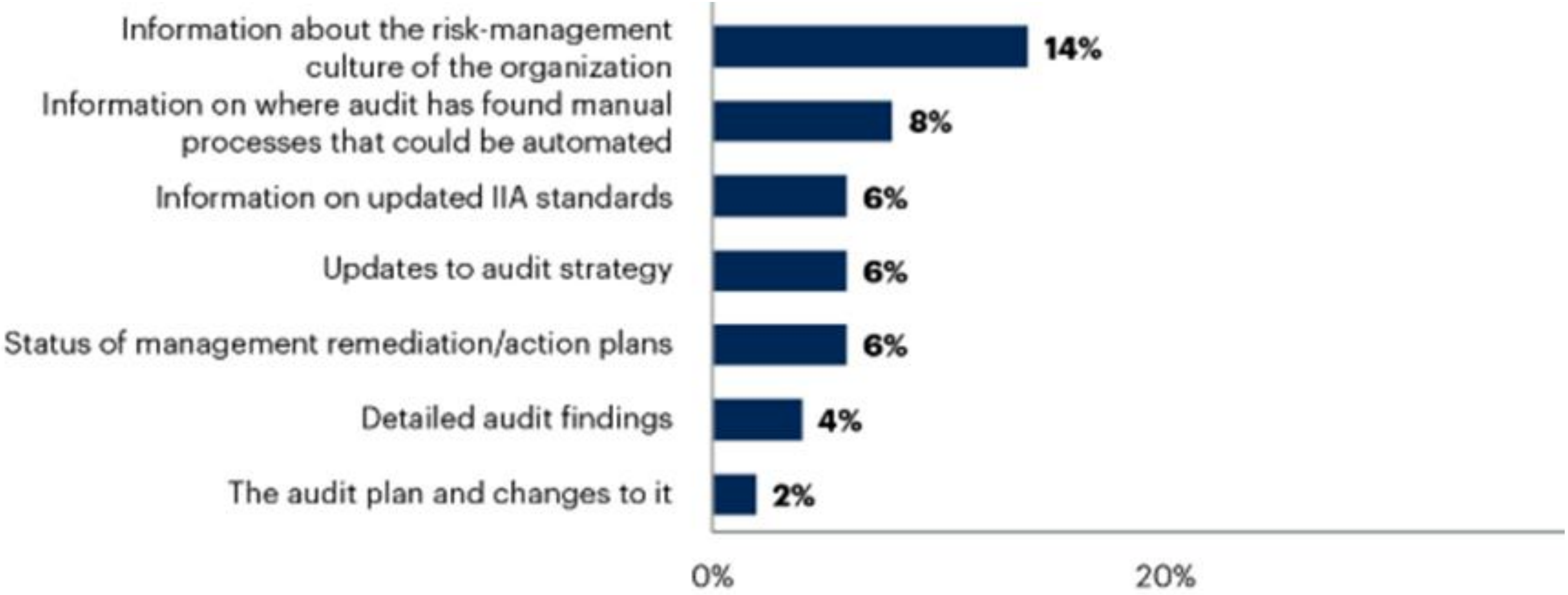
Category of Risk	Risk Description (Explanation of Threat)	Potential Impact [1 (low) to 5 (high)]	Likelihood [1 (low) to 5 (high)]	Risk Rating	Primary Point of Contact to Mitigate Risk	Current Strategies for mitigating the risk	What Monitoring is in place
				0			
				0			
				0			
				0			
				0			
				0			
				0			
				0			
				0			
				0			
				0			

Reporting to Senior Leadership and Board

- ❑ The most critical part of your work
- ❑ Incorporate different presentation techniques
- ❑ Formatting of reports
- ❑ Use of visualization
- ❑ De-mystify technical subjects into layman's terms (*how would you explain it to a 5th grader?*)
- ❑ **Clear, Concise, Confident oral presentation**

Information That ACs Want More of From Audit

Percentage of respondents selecting more or significantly more



n = 49

Q: Of the following types of information provided to you by internal audit, please indicate which you would like to recieve more or less of?

Source: 2024 Gartner Audit Committee Priorities and Preference Survey

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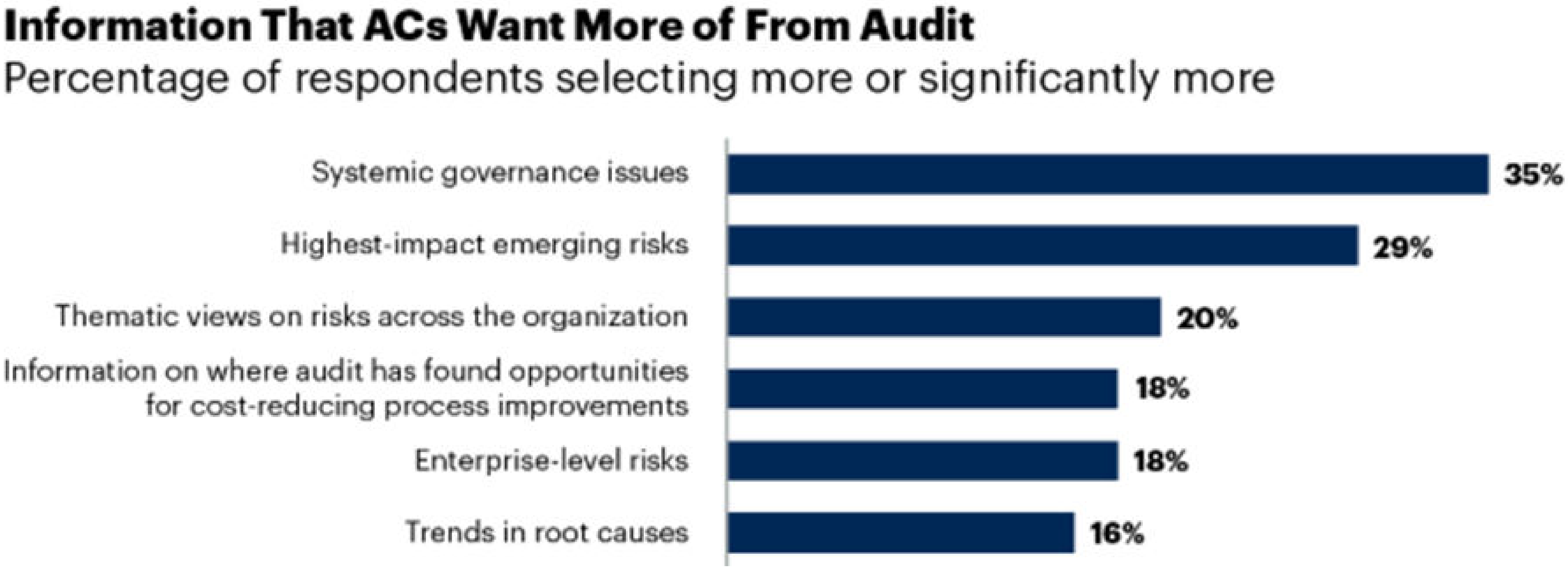
Source: Gartner

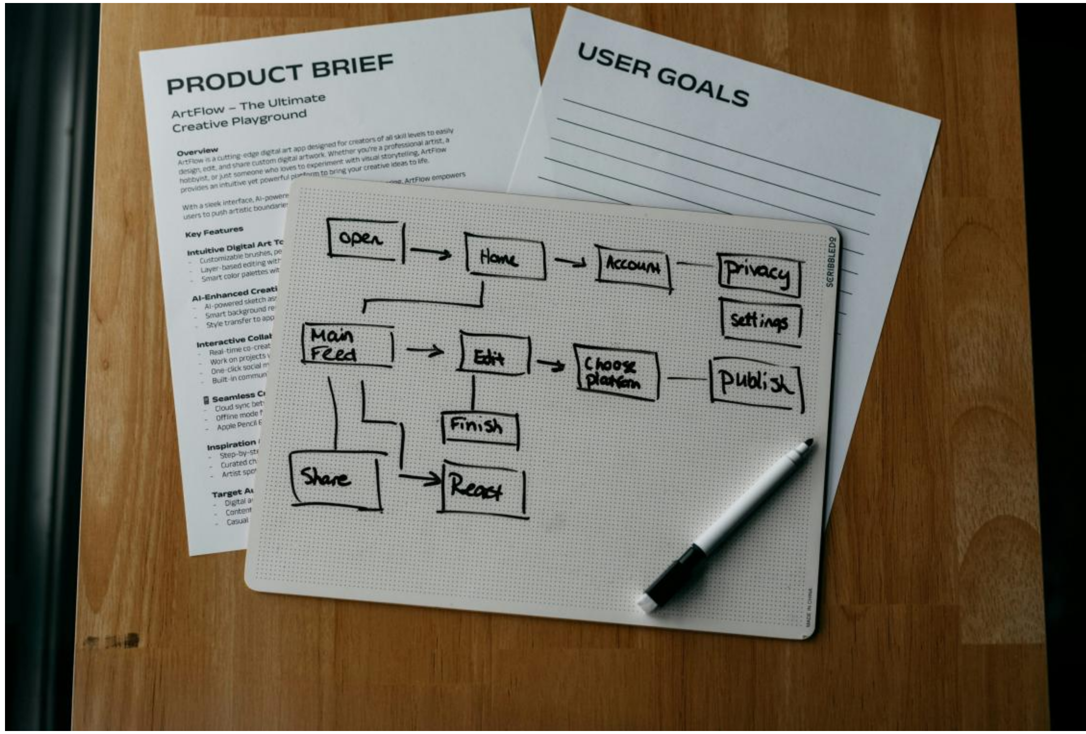


Source: Gartner

Board Presentation – Dos & Don’ts

<u>Keep it simple and concise</u>

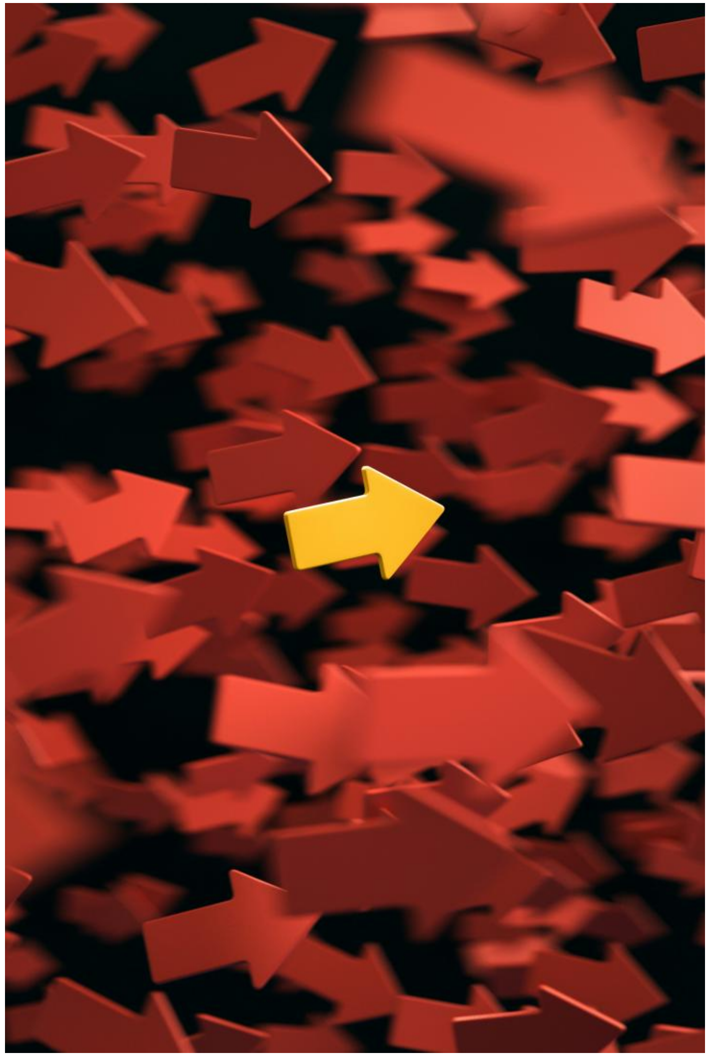
- Think “Executive Summary”
- Top 3 to 5 areas on **<u>1 page</u>**
- Put details in appendix and verbally refer to it if relevant to discussion
- **<u>If you had only 5 minutes</u>**, what are the main points on which you would focus?



Board Presentation – Dos & Don'ts

Focus on trends rather than point-in-time assessments

- How is the risk profile and work evolving over time?
- What are the largest and highest-important matters, concerns that are thematic or systemic?
- What are the reasons behind an increase or decrease?



Audit Committee Presentation – Dos & Don'ts

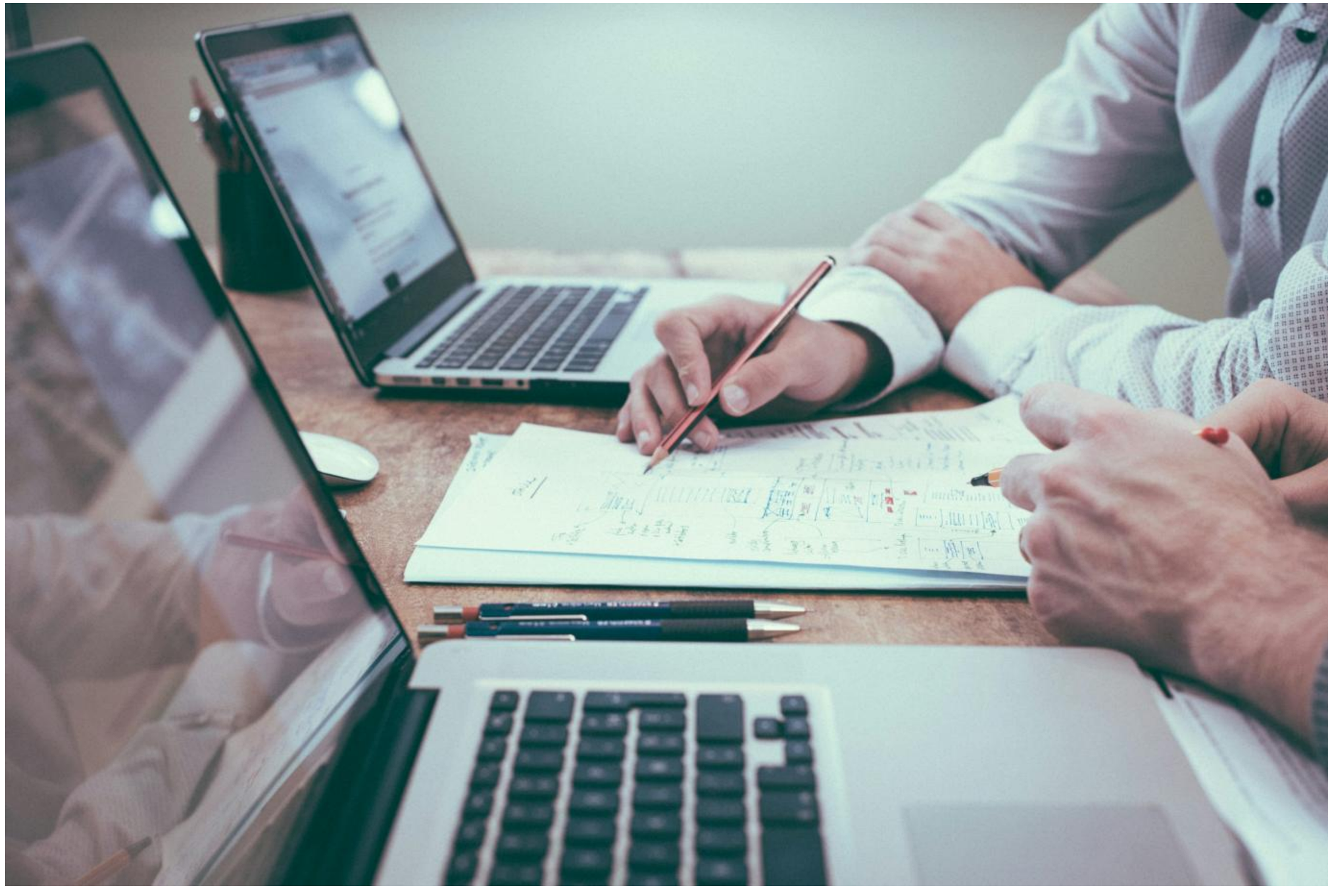
<u>Focus on content, not delivery platform</u>

- Make sure the emphasis is on the <u>subject matter</u>, not the fancy graphics

Board Presentation – Dos & Don'ts

Provide the full context

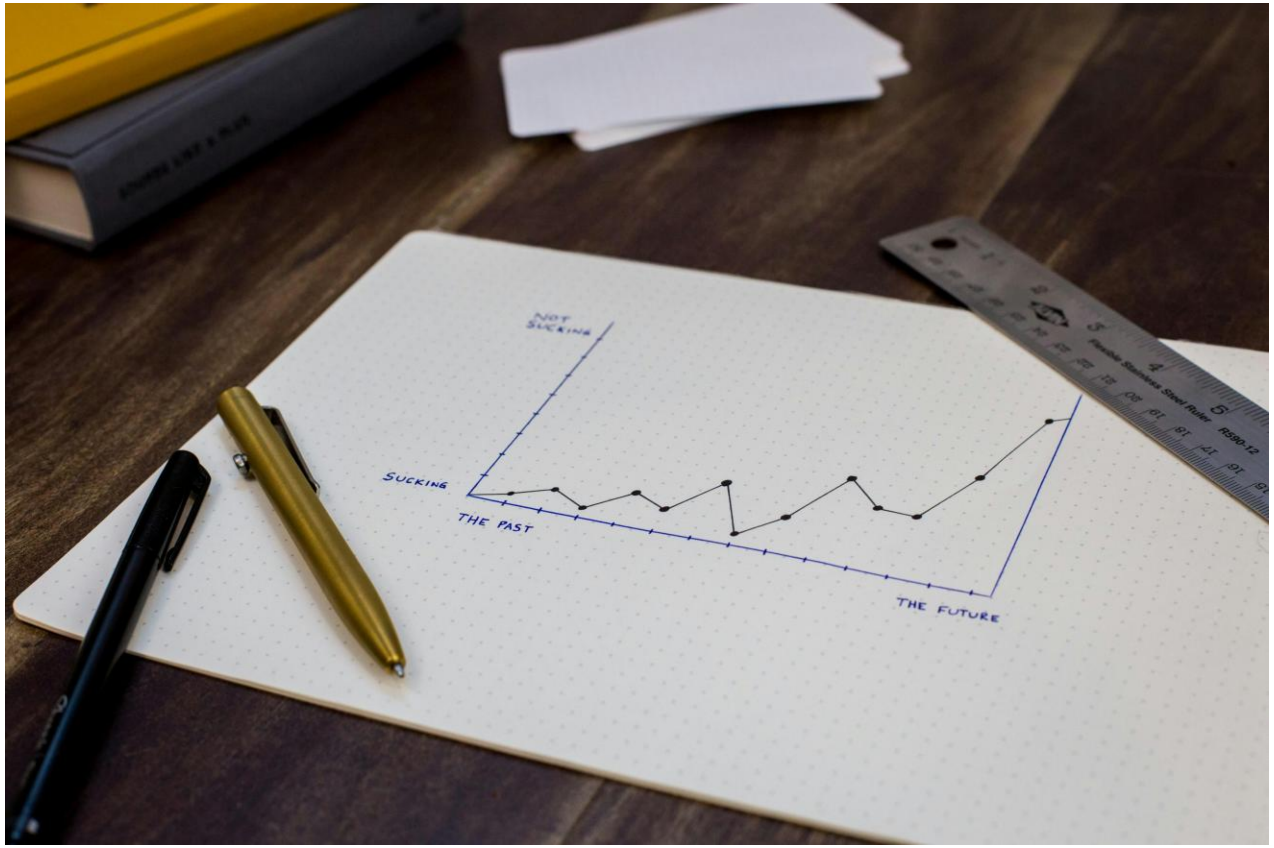
- Include data from other assurance functions
- Provide board with full understanding of organization's risk management posture



Board Presentation – Dos & Don'ts

<u>Use visuals when appropriate</u>

- Can the data be better expressed in a visual form?
- Simplify the visual to make the main point clear
- More is not better
- ***Does the visual tell the story without explanation?***

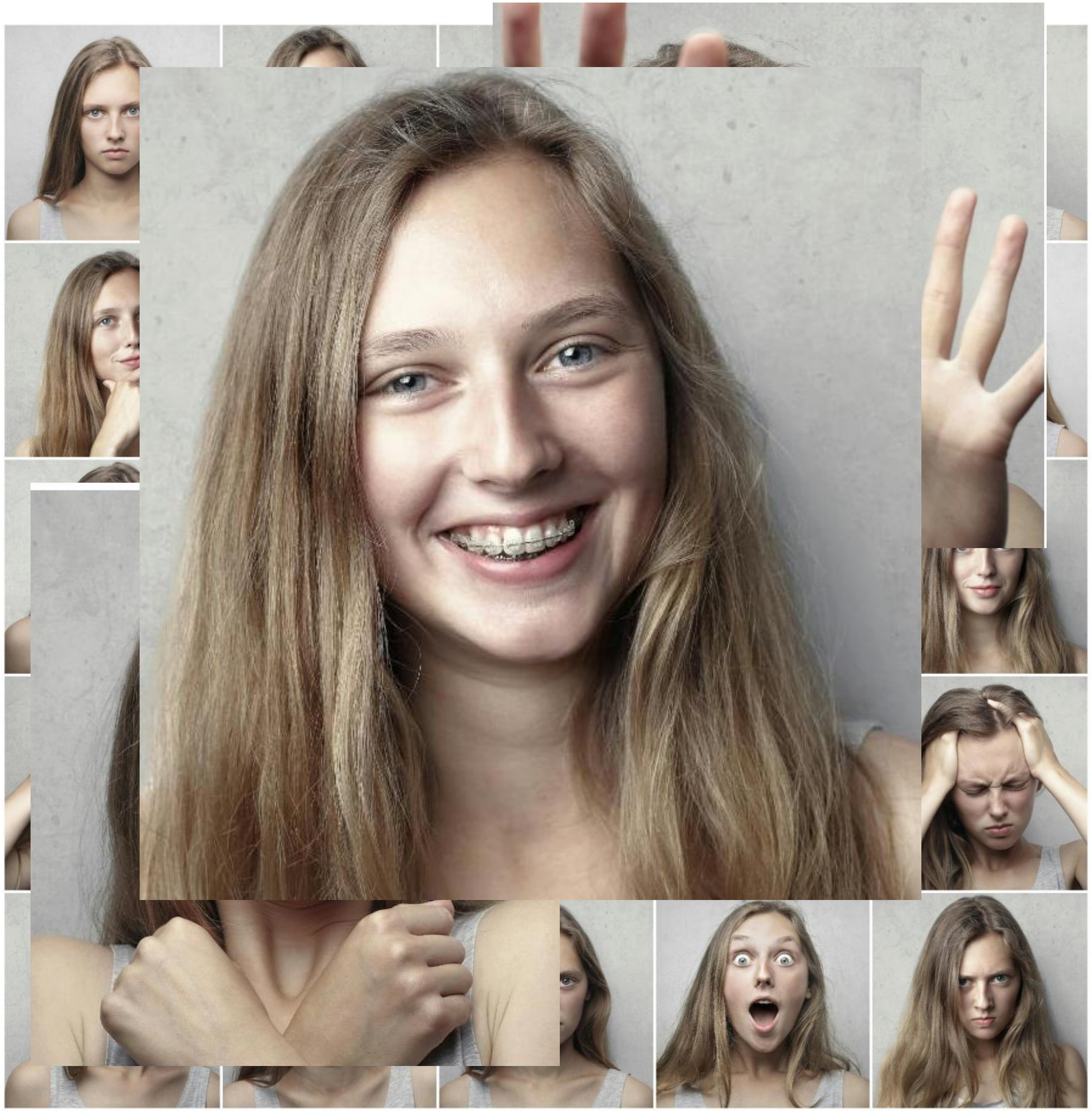


Board Presentation – Dos & Don'ts

- ❑ **Clear, Concise, Confident oral presentation**
- "Executive Presence"
- S-L-O-W down
- If you are competent & confident, they are more likely to be confident in you and your message
- Your oral presentation can make or break your report…

  and your career trajectory

What’s Your Reaction?



Your Voice is Your Personality

- It's how people are going to create their impression of you
- It determines your impact and influence
- Perception of your confidence and credibility
- Using your voice effectively is a skill
- Every skill can be developed and enhanced

Verbal Communication Skills - Extemporary

- ➢ Think Before You Speak
- ✓ What is the main point?
- ✓ How am I going to open?
- ✓ What comments others have made can I reference?
- ✓ How am I going to close?
- ✓ SMILE!

Verbal Communication Skills

Reduce Auditory Clutter

Reduce Non-Words

- “Ummm…”
- “Uhhh…”
- “Err.…”

Reduce Filler-Words

- “So…”
- “And…”
- “Like…”
- “Ya know…”
- “Right?”

Embrace the silence…

A pause can be a powerful tool

Verbal Communication Skills
Master Your Tonality

- ✓ Vocal variety (don't be monotone)
- ✓ Use inflection to add emphasis to important points
- ✓ Vary the pitch of your voice to express emotion
- ✓ Don't finish every sentence as if it were a question

- ✓ "But that's my 'natural' voice"
- ✓ No, it's not
- ✓ That's your "habitual" voice
- ✓ Learn and develop new habits

Verbal Communication Skills

Your Body Language

- ✓ Strong posture, stand tall, regulate breathing
- ✓ Smile
  - ➢ (or at least, don't scowl)
- ✓ Make eye-contact with each person
  - ➢ (or, in larger room, each section of the room)
- ✓ Use variety of gestures, augmenting what you are saying
- ✓ Eliminate nervous ticks

Verbal Communication Skills

Record Yourself

- ✓ Practice and rehearse as if you were speaking live
- ✓ Play it back with **sound off** (watch body language, smile, gestures, distracting ticks)
- ✓ Play it back with **audio only** (listen for vocal variety, pace, pauses, “ums”)
- ✓ **Transcribe** it to identify needed edits and “clutter”
- ✓ Then do this process again
- ✓ … and again… and again…

Next Steps:
Invest in Yourself

NATIONAL SPEAKERS ASSOCIATION

- ❑ https://www.toastmasters.org/
- ❑ https://nsaspeaker.org/
- ❑ Get a **speech coach**
- ❑ Prioritize investing in your **communication skills** as if your career depended on it
  - ✓ (**because it does**)

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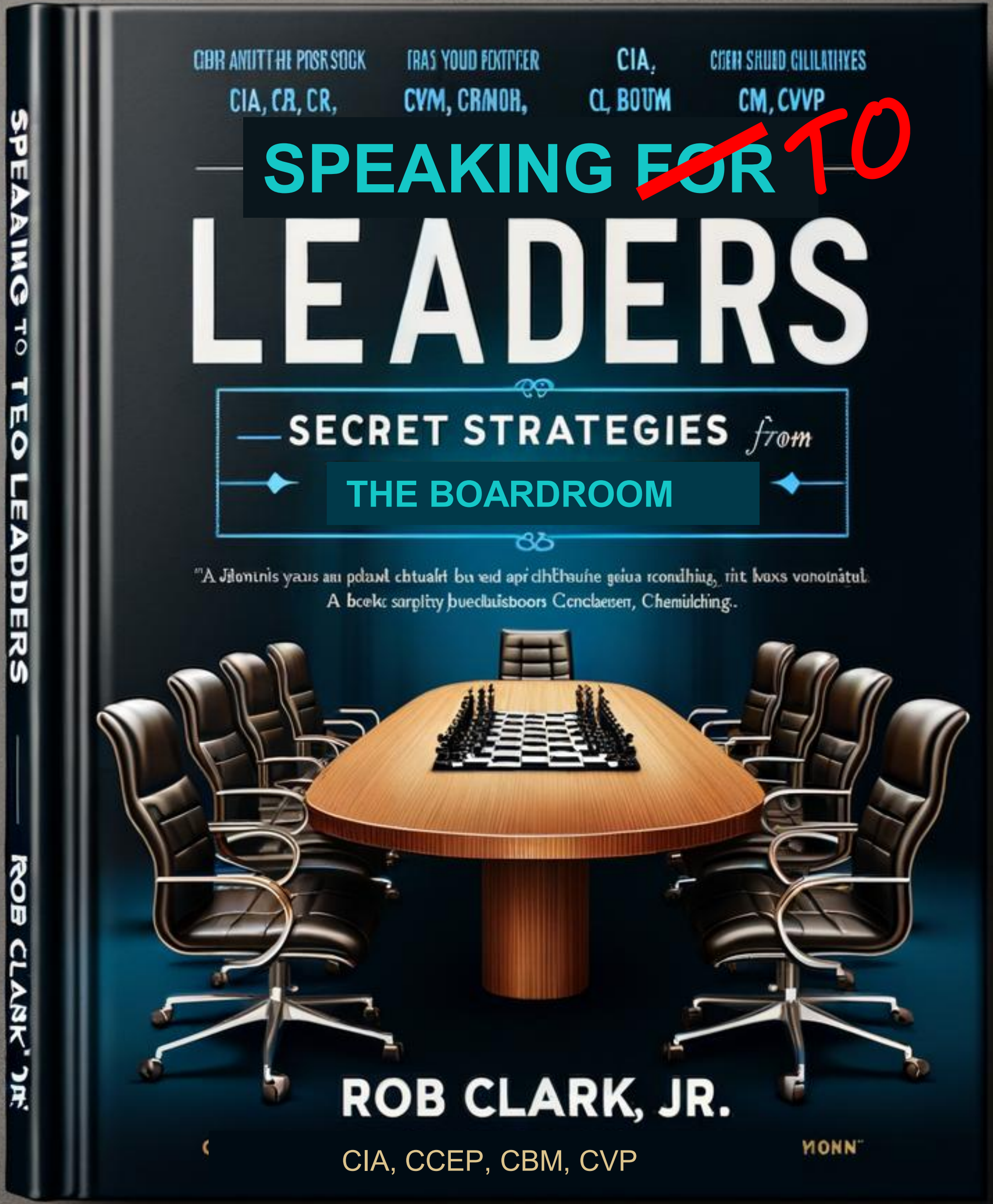
SPEAKING ~~FOR~~ TO
LEADERS
SECRET STRATEGIES from
THE BOARDROOM
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SPEAKING TO TEO LEADDERS
ROB CLARK, JR.

“I just wish they were better communicators”

Be intentional.

Invest in your skills development.

Your future self will thank you!

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For information about coaching, workshops, and speaking engagements, contact Rob below

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