



## **The “Do’s and Do Not’s” of Report Writing**

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*Course Description: In this course, we will discuss important tips to use when writing reports for your engagements. These tips can be included in any report, including investigative reports, audit reports, and expert witness reports. However, these materials have an emphasis on reports written for litigated matters.*

*You will learn how to:*

- *Communicate with your client or employer regarding the content and timing of your report*
- *Watch for common stylistic and grammatical errors when writing*
- *Become familiar with standards that may apply to your report*
- *Relax, focus, and write a clear and concise report!*

Report writing is an important and necessary task for many professionals, and every field has its own expectations and guidelines to be followed. In this lesson we’ll be going over the top “Do’s and Do Not’s” for report writing in the forensic accounting and fraud examination arena.

### **1. Do think about your report from the beginning of the engagement.**

As you set up for your work, whether it be an investigation or some other engagement, be thinking about what you will use your report for. Will it be a criminal complaint? A valuation report? A forensic accounting report? An audit report? A memo to your supervisor? Is a written report even required or requested?

Keeping this in mind from the beginning will ensure that you collect the information required, both to complete your investigation, and to make the report writing process easier. It’s a horrible feeling to get midway through your report and only then realize that you need to conduct an analysis that you haven’t completed the test work for, or answers from an interview for questions you didn’t ask!

Also, be sure to discuss the report and its possible format with your employer or client before you begin writing any report. Sometimes a report is not necessary or even desired. Be sure to communicate at the beginning of the assignment with your client or employer about whether there is a need for a report, so there are no misunderstandings or assumptions.

### **2. Do keep your report in mind as you are performing your testing/investigation.**



In other words, begin with the end in mind. Remember that at the end of the project you’ll have to summarize all of the minute details you investigated in a way that someone else can understand. This will keep you focused on the big picture.

As you conduct your test work or investigation, also ask yourself what questions the investigation needs to answer. You don’t want to waste time and money investigating something that will ultimately have no impact on the project overall, and vice versa: if you come across some information that you didn’t make a note of before but need now, that’s potentially hours of lost time as you search for the information you could’ve had handy from the beginning, especially if you need to request this information from your client or obtain the information through other means.

To inform your understanding of your own writing process, consider the following question:

- What is the most difficult part of report writing for you?

For many, the answer to that question is getting started – the classic “blank page” causing anxiety, or the issue with getting started may be the organization of all the information gathered, such as witness statements, test work, and evidence. During an investigation you may interview dozens of witnesses, you may find hundreds of pieces of evidence, there may be complex events that need to be described and explained. Organizing all of that information into a written report that will make sense to external readers can be a challenge.

### **3. Do know your audience.**

Being immersed in an engagement, you get very familiar with the facts of the case. Sometimes that can lead to leaving out necessary information from your report—your brain assumes that the reader will also know all of the information you do—leading to your report being unclear or vague. Remember, the obvious cannot be overstated. What is simple and self-evident to you, may not be clear at all to a reader without your training and experience. Never assume that the reader knows what you know—tell the story and explain what happened, and if any inferences are required to reach the conclusions, spell them out, and explain how you got there, citing your training and experience.

Don’t assume that the readers of your report will have your training and experience—and remember, users of this report may be other than those you are immediately aware of as you write. Your employment investigation report, written for the purposes of terminating an employee for fraud, may wind up being center stage in a wrongful termination lawsuit or whistleblower retaliation complaint. You may not even be able to imagine the potential readership and users of your report, so the report should be complete and able to stand on its own. Just because you are writing this report for a group of accounting supervisors doesn’t mean that it won’t end up eventually being used in court by individuals who may not have an accounting background.



The concept of knowing one’s audience is especially important in reports concerning accounting, which is a field with many terms of art that those outside of the profession won’t immediately be able to understand. Even if your report is initially going to people who will understand your professional language, keep in mind that it may be used later on in other ways, such as for a criminal case.

For example, if you, as a forensic accountant, write a report that a fellow accountant or an investigator with accounting knowledge will read, that same report may eventually go to an attorney, to opposing counsel, and then a judge and jury. While the initial reader may understand everything you wrote, will the attorneys, judge, and jury understand it? Even when you’re writing for a specialized audience, it can be worth your time to slow down and explain some things.

#### **4. Do know of any requirements your report may have (FRCP Rule 26, auditing standards, etc.)**

Some types of reports require specific elements to be included, such as audit reports or those to be used in litigation. In the legal realm, some documents have to be formatted in very specific ways in order to be presented in court. Knowing which standard format you have to follow ahead of time will save you from having to rewrite or reformat later on.

For audit reports, the auditing standards appendices contain sample reports that have the specific wording for the report. It’s fairly easy to look those up and have a good idea of what your report should look like.

Other reports are not as structured, but still may have some requirements. Two examples are valuation and calculation reports. These reports don’t have the same required language as audit reports, but are still required to include specific elements. The elements required for these types of reports are included in the AICPA Statements on Standards for Valuations (SSVS).

In other litigation assignments, your report may be required to follow specific procedural rules. A common procedural rule used for a report in litigation is Rule 26 of the Federal Rules of Civil Procedure. While this rule is mandatory for civil cases filed in federal court, it is frequently adopted by other courts for both civil and criminal cases. Rule 26 requires an expert witness to prepare and sign a written report. Rule 26 states:

*Unless otherwise stipulated or ordered by the court, this disclosure must be accompanied by a written report—prepared and signed by the witness—if the witness is one retained or specially employed to provide expert testimony in the case or one whose duties as the party’s employee regularly involve giving expert testimony. The report must contain: (i) a complete statement of all opinions the witness will express and the basis and reasons for them; (ii) the facts or data considered by the witness in forming them; (iii) any exhibits that will be used to summarize or support them; (iv) the witness’s qualifications, including a list of all publications authored in the previous 10 years; (v) a list of all other cases in which, during the previous 4 years, the witness testified*



*as an expert at trial or by deposition; and (vi) a statement of the compensation to be paid for the study and testimony in the case.*<sup>1</sup>

As mentioned above, reports submitted for litigation purposes may also require specific formatting. As an expert in a litigated case, you may be asked to provide an opinion in the form of an affidavit or declaration. What is the difference between an affidavit and/or declaration as opposed to an expert report? Both affidavits and declarations are considered to be sworn statements, given under the penalty of perjury. An affidavit requires the author to complete an affirmation, which is then notarized. A declaration is still considered to be a sworn statement, but does not require a notarized signature. An expert report can be submitted to the court, and though it is an ethical violation to provide false information in an expert report, such a report is not submitted under penalty of perjury as an affidavit or declaration.

Since affidavits and declarations are considered sworn statements, there is specific language required to be included in these documents and these usually have a specific format which varies by jurisdiction. If you are asked by a client to provide an affidavit or declaration, we recommend requesting a sample document from the attorney you’re working with.

When following specific standards, i.e., the valuation standards and formatting discussed previously, it can also be useful to reference the standard that you’re following in the report. This can save you from future confusion, especially if your readers aren’t familiar with the standards required for that type of report.

## **5. Do not write a report if a written report is not needed/requested.**

This particular issue is found most often in litigation engagements. Always make sure to ask the attorney working the case if a written report is needed *before* writing one. In our experience, reports are not requested as often in criminal defense cases, as many attorneys prefer to have the information presented during trial, not prior to it. However, there are always exceptions and creating a written report prior to trial is often a strategic decision by the attorney. Particularly in criminal defense cases, be sure to ask about reports often, as the decision may change. Also, for those in private practice, be sure to inform the attorney if a written report is included in your fee quote, and how the budget would change if you are required to provide a report.

Sometimes a client will request a quick, short summary report. At first this may sound like a lucky break, but beware: Regardless of how long the report is, any and all opinions stated within the report still have to be supported by appropriate evidence. You don’t want to violate your professional standards by doing a brief memo that isn’t supported by facts and evidence that are present within the memo. You may have to tell the attorney that you must either write a complete report, or not write one at all. Doing an informal calculation may save time up front, but can result in real problems later on.

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<sup>1</sup> [https://www.law.cornell.edu/rules/frcp/rule\\_26](https://www.law.cornell.edu/rules/frcp/rule_26)



Exercise the same caution when writing any document pertaining to an investigation, even if it’s not a formal report. Any document that could be required to be disclosed during the litigation discovery process should be thoughtfully constructed, including handwritten notes and emails. When you’re in an investigation, anything you write, including notes, may be discoverable later on. If you’re named as expert for a criminal case, all of your work will likely be subject to disclosure to the other side, and you may be asked to explain your notes on the stand. Be careful not to write flippant or humorous notes or emails, thinking that no one will see them, or you may have the interesting but unhappy opportunity to explain those flippant notes on the witness stand.

The same is true for civil matters. If you are named as an expert in a civil case, anything you write, including notes, are likely to be discoverable. If you are unsure of what part of your work product is discoverable in any given case, check with the attorney you are working with! The attorney may have very specific guidelines they wish for you to follow for notes or written communication.

### **6. Do not procrastinate.**

Procrastination is always a temptation. Even if the report you’re writing is simple, you always want to give yourself more than enough time to write it. You could be writing along, thinking everything was fine, then suddenly realize you need to do some testing, or you require certain documents that you don’t have, and accommodating for that may make the report late, which can irritate your client or employer.

Additionally, in litigated cases, there are often deadlines that are set by the court. If the deadlines will not be met, attorneys have to request extensions in advance and have to provide the reasons for the extensions to the judge. You don’t want to be in the position where your lack of time management becomes a reason to request an extension of a court-imposed deadline. This will not only reflect poorly on you to the attorney that you’re working with, but also to the judge in the case. This judge may then be assigned to other cases you work on. Don’t earn a reputation of being tardy, unprofessional, or difficult to work with, or it will affect your professional standing, and if you are in a private practice, your business.

Even if the case is not being litigated, meeting a client-imposed deadline can be just as important if you are in a private practice, as referrals can be a big source of business for you. If you have a reputation for missing deadlines or constantly asking for extensions due to your own inability to manage your time, clients are unlikely to refer you to their colleagues.

### **7. Do know your conclusions and/or opinions before you begin writing—but also leave yourself open to be convinced of the right conclusion by the evidence, even if it means changing your preliminary opinion.**



Generally, when you sit down to write your report, your investigation is complete and you have ascertained your conclusions or opinions. However, leave yourself open to alternate opinions as you write out the evidence and arguments. Sometimes, as you organize your thoughts, and consider all of the evidence again, you may come to a different conclusion than the one you held previously. It’s important to be confident in your findings, but it’s more important to follow what the evidence supports, rather than interpreting it to fit your conclusions.

For example, as you go through the evidence to make a criminal referral to a prosecutor, you may realize that there were others who had the opportunity and motive to have either participated in or committed the embezzlement, in addition to the subject of your investigation. You may either need to continue to investigate, in order to eliminate the other possible suspects, or modify your referral to indicate that this suspect might not be the only possible suspect.

Know where you’re going when you start the report, but don’t get overly attached to your theories. Keeping an open mind is important, especially when you come across situations where the activities you’re seeing aren’t necessarily due to fraud—they could just be examples of bad accounting.

If you are a member of the ACFE, you are required by professional standards to include both **inculpatory** and **exculpatory** evidence in your reports. Inculpatory evidence is evidence that tends to incriminate someone in a crime. Exculpatory evidence is that which tends to exclude someone from a crime. All the relevant evidence must be included, so that the trier-of-fact, or person making the decision, has all the facts.

From either side of a criminal, civil or administrative investigation, or fraud examination, it’s important to be unaffected by bias, and be able to see the weak points of your case, regardless of who hired you.

### **8. Do not surprise your client/employer.**

If your report is going to include information that may be problematic for your client, discuss it with them before writing the report. Depending on what you find during your investigation, the client may change their mind about wanting an expert report at all.

Even if your report is not being used in litigation it is important to have discussions regarding your findings prior to completing the report. For example, if you are preparing an audit report, you will want to discuss any findings with management prior to preparing your report, just in case there is additional information that is available that may change your conclusions. Also, you don’t want to surprise your audit clients with a long list of findings when they weren’t expecting any! Appropriate and timely communication is extremely important, and bolsters your professional reputation.

Before you complete your criminal investigative report, consider speaking to the prosecutor to discuss the case. This is particularly true in white collar criminal cases, where proving intent is necessary to prove a crime. Proving intent in white collar cases is not always easy



– in fact, it’s the subject of another one of our courses. If you aren’t able to demonstrate intent that can be proven in court, you may need to continue your investigation, or choose not to refer the matter for criminal prosecution.

## 9. Do I outline the report first?

You’ll notice this point is phrased as a question; that’s because the writing process is so personal. Everyone has their own way of writing (see sidebar), and for some people an outline is necessary to get their thoughts organized. For others it’s merely a barrier that prevents them from getting into the flow of writing. Some may outline just by writing a list of things they want to cover in the report. Sometimes the job you’re doing, like an audit, will be structured enough that an outline is not necessary.

The “Do” for this section is simply, “Do what works for you”. If outlining helps you, go for it! If it doesn’t, skip it! Discover what your own writing process looks like and write that way. It will make your job easier in the long run. If you find that you’re stuck staring at a blank page, try writing an outline or list of topics to include in the report; it may free you from your writer’s block. Don’t just sit and stare at the page—review the evidence, draft an outline, or go do something else and come back after thinking about the report.

If you’re in a supervisory position, or are in some way responsible for the work of others, remember that the writing process is iterative and personal. Just because you prefer to outline or not outline, doesn’t mean your staff will have the same preference. Time is money, and forcing someone to write in a way that doesn’t help them is a waste of both.

## 10. Do remember the 6 Cs of reports.

**Complete**  
**Clear**  
**Concise**  
**Consistent**  
**Correct**  
**Convincing**

### Complete

This may sound elementary, but your report should have a beginning, middle, and an end. A summary at the beginning will tell your reader exactly what the report contains at a glance, and a conclusion at the end can help remind them of everything that was discussed, along with findings, conclusions, opinions, and/or recommendations. Begin with the end in

## Your personal writing process

Your experience and how you learned about report writing will shape what makes sense for you. For some, the solution to report writing woes is to step away for a few hours, allowing your thoughts to organize themselves as you work through something else, rather than staring at the blank page or blank screen. Others may be more suited to sitting down and getting the entire first draft done in one go. In either scenario, thinking about organization and flow of the report throughout the engagement can make the writing process much quicker and easier.



mind, including why the investigation or examination is being conducted, and what outcome is expected. Remembering what you’re trying to get across with the report and what your end goal is will help you stay on track.

Additionally, make sure to introduce all of the “players” or “characters” involved near the beginning, and explain your topic. This should be followed by the discussion of the investigation, interviews, and evidence (and be sure to present all available evidence!). Complete the report with a conclusion that will help inform a reader’s actions. You don’t want your report to leave a reader thinking, “Now what?” Instead, leave them with findings, opinions, and/or recommendations the reader can use, if appropriate.

If you refer to anything in your report, like an incriminating check for example, include a copy of it in your report as an exhibit. The report should stand on its own and be complete, with everything the reader needs to access to understand your work and understand your conclusions. This means you may need extensive exhibits, charts, or reference material, along with quotes of the implicated statutes, policies, or standard operating procedures involved. Endeavor to have your report complete, so that the reader never needs to leave your report to find other information.

As mentioned above, if your report references statutes or sections of laws, you should include direct quotes. Such citations should be in the following format:

*§18 USC 666(a)(1)(A), which states: Whoever, if the circumstance described in subsection (b) of this section exist-- being an agent of an organization, or of a state, local, or Indian tribal government, or any agency thereof-- embezzles, steals, obtains by fraud, or otherwise without authority knowingly converts to the use of any person other than the rightful owner or intentionally misapplies, property that—*

Here's a tip: On most computer programs, you can create the section “§” symbol by holding down the “ALT” key, and typing “21”. This is much faster than inserting the symbol after scrolling through hundreds of characters to find it.

### Clear

Your report must have a point, a reason to be written, and once you have your point, get to it! Don’t muddy the waters with needless information; include the relevant evidence and the pertinent information, and try to avoid putting in extraneous information that distracts the reader from the actual point of the report.

You can also use subject headings and topic sentences to guide your reader through the report. Organization is critical for keeping your report on topic, and with the level of complexity most reports operate at, may also be crucial to properly explaining what your investigation entailed and its findings.

One of the biggest things you can do to keep your report clear is to make sure you’re using correct grammar. Avoid run-on sentences, punctuation errors, and spelling mistakes to the





best of your ability, as they can be confusing and distracting for the reader; one incorrectly placed comma can change the meaning of the entire sentence. And remember, even if something is technically correct—like using four semicolons in a sentence to make it longer—doesn’t mean it has a positive impact on your writing. The grammar we learn and the grammar we use in real life are two different things, and at the end of the day, the most important thing is getting your point across to the reader.

To assist with this, you can use Microsoft Word to help determine the readability scale of your report. You want to have your report fall within the appropriate “grade level” of reading comprehension that you expect your reader to possess. To do this in Word, look under “File”, then at “Options”, “Proofing”, and “Show readability statistics”. The readability statistic or Flesch Reading Ease and Flesch-Kincaid Grade Level readability tests are statistics that attempt to quantify how difficult a text is to read. They take into account several factors including total words, total sentences, and total syllables. For the Flesch Reading Ease test, the easier it is to read, the higher the score will be, and vice versa. The Flesch-Kincaid test provides an approximate grade level. If your readers will be lawyers and accountants, it’s probably appropriate to have a high-college reading score. If some of your readers will have a high school education, then that should be reflected in your report.

One way to make the reading easier for your audience is to implement the Oxford comma in your writing. The Oxford comma is a comma placed between the last two articles on a written list, as without it, the two items at the end may seem combined. For example, if a sentence reads, “This book is dedicated to my parents, Ayn Rand and God,” this implies that the speaker’s parents are Ayn Rand and God. However, if you add the Oxford comma, the sentence becomes, “This book is dedicated to my parents, Ayn Rand, and God,” which properly identifies all three parties as separate from one another.

In the accompanying video, we discuss the “Five Million Dollar Comma”. The link to the article discussing that case is here:

<https://www.inc.com/jeff-haden/how-1-missing-comma-just-cost-this-company-5-million-but-did-make-its-employees-5-million-richer.html>

### Concise

To keep your report concise, use the fewest pages needed to completely cover your topic. This may be fifty pages or five pages, but don’t use dozens of pages to cover something that could’ve been said in three. To help with clarity, as well as brevity, use tables and illustrations to replace paragraphs of text, where appropriate. Instead of trying to explain a graph purely in words, just include the graph, reference the information you need, and carry on.

You should also try your best to avoid redundancy in your report. There’s a fine line between making sure your reader understands something and being redundant, and that line is what lies between your reader grasping the information and your reader getting frustrated and skipping ahead in your report.



## Consistent

Throughout your report, you want to make sure that you’re being consistent, both with the formatting of your report and the text itself. This includes making sure you’re not switching between “I” and “We”, staying in either past or present tense, keeping uniform spacing, writing with a consistent style, and keeping the same exhibit numbering and pagination system.

In professional reports, you should avoid using the third person. It can cause confusion as to who was involved and who is merely reporting after the fact. For example, if the writer says, “They were present for evidence collection,” it sounds like the writer wasn’t there. If that’s inaccurate, then it can lead to real problems later when the case goes to court, and the court needs to determine who actually collected the evidence and who was present when it was collected.

Also avoid using the passive voice, i.e., “I collected the evidence,” versus, “The evidence was collected.” Psychologically, the passive voice distances the speaker or writer from the action. “The car went off the road,” as opposed to, “I drove off the road after losing control of the car”. Take responsibility for your actions as an investigator by clearly stating what you did and what others did, as well. It seems like a small detail, but in court even those tiny things can be pointed out by the opposition, and can damage your credibility on the stand.

## Correct

- Fact-check everything—twice.
- Check your spelling and punctuation.
- Run the spell-check function in Excel. This does not happen automatically!
- Triple check all totals, data, and dates.
- All conclusions must be supportable with facts, not conjecture.
- If you find yourself saying, “I think,” or “I believe,” then go back and continue your investigation until you can find the facts, then clearly state them.
- Any small mistake can cast doubt on your capability as a professional and even your entire investigation. Don’t let a wrong total or misspelled word be your downfall!

## Convincing

All of your conclusions must be supportable with facts, not just conjecture. If you’re unsure about something, either keep investigating until you find out, or clearly state that you were unable to determine that fact. Your conclusions should also be clearly stated, as well as what the evidence means to the reader. A section titled “Findings and Conclusions” can be helpful to include.



Unless you’re testifying as an expert, avoid giving your opinion on something. If you’ve been engaged to provide your opinion, then by all means give it. But in some cases, your role will not be as an expert, but rather as a fact witness. In that instance, your opinions don’t belong in the report, only your actions and the facts you can prove.

Finally, if you’re completing a legal report, make sure to cite statutes or rules as appropriate, and use the appropriate citation format for statutes. If appropriate, you may include a probable cause statement. This does not violate the ACFE Ethical standard of not claiming a person is guilty or innocent.

## **11. Do watch your jargon!**

Remember, not everyone reading your report will be a member of your profession, and as such, won’t know all of the jargon and technical terms you feel comfortable using. In forensic accounting, this may mean explaining what certain financial documents are and how they impact your case. If you find yourself using informal jargon or slang, leave it out of the report. This applies to acronyms as well; the first time you use an acronym, spell it out for the reader.

Identify your audience, consider what they may know or not know, and remember your readers as you write your report. Also consider others who might read your report, who are outside the profession for whom you are writing. Your audit report of a publicly traded company needs to be comprehensible to shareholders, not just accountants. Your employment investigation report might also be read by lawyers, judges, and jurors, when the person terminated sues for protection as a whistleblower. If your case is of interest to the public, imagine how sound bites will sound on the news, possibly taken out of context.

## **12. Do write a report that stands on its own.**

This one is particularly important, as it is a requirement under ACFE standards to write reports that are based on sufficient and factual evidence, and can stand on their own. The reader should never have to come to you for explanations or look up other sources to fill in the gaps. All relevant information should be presented and explained within the report.

## **13. Do consider adding exhibits and quotations.**

As discussed in the six Cs, adding exhibits, images, and tables can be incredibly helpful for explaining your work without having to spend paragraphs upon paragraphs of text on it. Quotations are also useful for this, especially in legal cases, where you may have to cite statutes, or when referencing accounting standards to explain how you’ve interpreted them.

If you’re referring to another report or other documents in your writing, including a quote will give your readers all of the context they need to properly understand your point, which will also ensure your report can stand on its own, as stated above.

## **14. Do not underestimate the importance of formatting.**



We’ve discussed formatting at length, but another thing to consider is which citation style you’ll be using, and whether your employer has a style they prefer. Writing “styles” is a technical term of art that refers to how documents are cited, as well as the specifics of how the documents are laid out. Some of the most popular styles are:

- APA (American Psychological Association) is used by Education, Psychology, and Sciences.
- MLA (Modern Language Associated) style is used by the Humanities.
- Chicago/Turabian Style is generally used by Business, History, and the Fine Arts.

For example, Chicago style is written with 12-point, Times New Roman font, and should be double spaced with one-inch margins all around. You may decide to use the citation protocol from a particular writing style, without following all of the other formatting technicalities, but know in advance what you’re going to use, and be consistent. If you’re writing for a court, inquire if there are formatting and/or style requirements before writing your report.

## **15. Do have someone else read the report for content and clarity.**

Proofreaders and editors exist for a reason! When writing, we have all of the information and knowledge in our heads, but the readers don’t. There may be something you overlooked or didn’t explain, since the knowledge was already embedded in your own mind. Additionally, as writers, we can get so used to reading the same words over and over that our brains will simply skip over any errors without noticing. Getting a fresh pair of eyes on the document will diminish this effect.

Another way to catch errors is to read your report aloud. Reading aloud forces you to slow down and consider each word as you say it, which can help you notice typos, logical leaps, or lapses into the wrong tense. The act of saying your sentences aloud can also help you recognize when you have grammatical errors or have been unclear.

A good person to ask to read your reports can actually be someone who isn’t an accountant! If your work is not confidential, you could have your teenaged children, or friends who aren’t in your field, read your report. This can expose areas which are unclear, and also uncover the use of jargon. If your report isn’t clear and convincing to your teenager or friends, it won’t be adequate for a jury, either.

## **16. Do proofread. Then proofread again... and again... and again...**

Typos, much like death and taxes, are an unavoidable fact of life. No matter how many times you proofread and edit, there can still be typos and grammatical errors that slip through. But it’s always better to remove as many of those errors as you can before presenting the report.

## **17. Do mind your drafts.**



It is very important that you keep track of your draft versions of your report. Ideally, a draft would never have to be released, although that isn’t always possible. If you’re going to send someone a draft for whatever reason, make sure it is clearly labelled as a draft, as well as dated properly, and *unsigned*. Any changes that occur between the draft date and the date of your final report that affect the conclusion may need to be explained should someone ask.

In a litigation situation, opposing counsel may try to use drafts to discredit your final report. If you did issue a draft and changes were made to that draft before the final report was issued, be sure to know what those changes were and why they were made, so you can explain it on the witness stand!

### **18. Do not sign or date the report until just before you issue it.**

Once you have signed and dated a report and released it outside of your office or immediate group, it is your finished work product. Any subsequent reports should be noted as an addendum, correction, or additional report. If new information makes you change your conclusions, write an addendum, and clearly explain why. In our office, we add a paragraph at the end that explains what we relied on in performing our engagement; that paragraph also states that if new information becomes available that changes relevant facts, we reserve the right to incorporate that new information and potentially revise our opinions.

## **Conclusion**

Remember that you will be judged based on your report writing ability. In some cases, it’s all other professionals will see of you or your work, and they’ll form their opinion of your skills and professionalism based solely on your written work. Ensure that every report that you complete is your best work. Hopefully, these tips will help you in your future report writing.



**Glossary:**

**Exculpatory evidence:** evidence that excludes someone from a crime, or suggests that the individual was not involved.

**Inculpatory evidence:** evidence that incriminates someone in a crime.

**FCRP Rule 26:** Federal Rules of Civil Procedure Rule 26 provides information to those participating in federal civil cases guidance regarding disclosure and discovery. The rule provides specific requirements for expert witness reports.



## **Resources:**

ACFE Code of Professional Standards:

[https://www.acfe.com/uploadedFiles/ACFE\\_Website/Content/documents/rules/CFE%20Code%20of%20Professional%20Standards%20-%202020-11-01.pdf](https://www.acfe.com/uploadedFiles/ACFE_Website/Content/documents/rules/CFE%20Code%20of%20Professional%20Standards%20-%202020-11-01.pdf)

ACFE Guidance of Professional Standards:

[https://www.acfe.com/uploadedFiles/ACFE\\_Website/Content/documents/rules/Guidance%20on%20the%20CFE%20Code%20of%20Professional%20Standards%20-%202020-11-01.pdf](https://www.acfe.com/uploadedFiles/ACFE_Website/Content/documents/rules/Guidance%20on%20the%20CFE%20Code%20of%20Professional%20Standards%20-%202020-11-01.pdf)

AICPA Statements on Standards for Valuation Services:

[https://www.aicpa.org/interestareas/forensicandvaluation/resources/standards/downloadabledocuments/ssvs\\_full\\_version.pdf](https://www.aicpa.org/interestareas/forensicandvaluation/resources/standards/downloadabledocuments/ssvs_full_version.pdf)

Federal Rules of Civil Procedure—Rule 26:

[https://www.law.cornell.edu/rules/frcp/rule\\_26](https://www.law.cornell.edu/rules/frcp/rule_26)

