

## **A guide on the production and presentation of reports to Audit Committees**

This document has been agreed by the Audit Committee as a guide to preparing reports and presenting them. This guidance is to be used for all Audit Committee meetings.

### **Producing your report**

1. Committee reports should follow the standard format approved by Corporate Management Team and the appropriate template provided by Democratic Services.
2. In order for Members to reach informed decisions, reports must contain accurate, relevant and sufficient information. They should not normally exceed 6 sides of A4 (excluding appendices).
3. Reports must be concise, focused and well-reasoned; they should not contain information that is irrelevant, repetitive or superfluous. Jargon, clichés and colloquialisms are to be avoided and if acronyms are used they must be explained at the first point of usage.
4. Recommendations must be given under the 'Recommendations' section of the report template and not elsewhere in the report. They must be clearly expressed and imprecisions, such as: 'That the course of action set out in the report be approved' should be avoided.
5. Appendices should be used sparingly. If additional documents have been used in a report's preparation, it is usually unnecessary to append them to the report. Either provide a link to a website so that the document can be downloaded, or, include a sentence advising Members to contact the report author directly for further information and provide relevant contact details.
6. To minimise costs and ensure that printing is efficient, colour documents should be avoided unless absolutely essential. Reports will be printed in black and white unless the author has specified the requirement for documents to be produced in colour.
7. If spreadsheets are included within the report or appendices they must be correctly formatted by the author so that they are ready to print. They must be easy to read in print, even if this means using A3 paper size.
8. Papers should be suitable for reading on a tablet or laptop as Committee papers will also be sent out in an electronic document pack.
9. The agenda/reports are produced in booklet form and pagination for the whole document occurs at the printing stage. Therefore, do not include page numbers or headers/footers. If a cross-reference needs to be made in the report, refer to the relevant section of the report rather than to a page number.

### **Presenting reports**

1. The Chair will have planned the Committee's agenda to reflect the priorities and the remit of the Committee.
2. At the meeting, if you are invited by the chair to give a presentation to the Committee, a suggested format would be as follows. Give an overview of the topic; explain why the report has been produced and specify what action is proposed; provide a succinct explanation of the principal points contained within the report; offer a brief concluding statement and reiteration of the recommendations being made.
3. The presentation should not simply repeat what has already been stated in the report, as Members will have read this. The introduction of new material should be avoided as Members will question why it was not featured in the report.
4. Questions from elected Members will follow. When addressing these, responses should be succinct and factual.
5. Where agenda timings are known, presenters should seek to adhere to them because to do otherwise may be a cause of inconvenience to other colleagues who are attending to report on subsequent items.