

# WRITING ON THE WALLS

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Kansas Legislative Auditor

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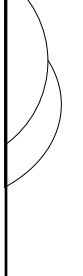
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## What Is Writing on the Walls?

- An on-going, structured way of:
  - organizing your thinking about audit info
  - maintaining an awareness of work not completed
  - synthesizing your audit findings
  - preparing for your report outline

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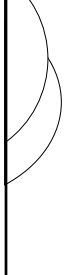
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## What Is Writing on the Walls?

- Adapted from the teachings of Stan Stenersen (the performance audit writing guru)

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**Why Write on the Walls?**

- Avoid “discovery” writing—WRITING problems vs. THINKING problems
- Address THINKING problems by:
  - Figuring out what you’ve found, really
  - Grouping what you’ve found, logically
  - Re-arranging what you’ve got, as needed

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**Why Write on the Walls? (cont.)**

- Writing on the walls forces you to think about, decide, and synthesize:
  - what you’re finding in the audit
  - what those findings mean

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**How Do You Write on the Walls?**

- For each audit question / objective:
  - Identify your key findings (bottom line)
  - Identify any major sub-points for each key finding
  - Pull out major data that support each of these sub-points
- Order in which done may vary

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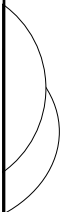
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### How Do You Write on the Walls?

- See generic example
- We use large easel post-it sheets (at least one per question / objective)
- We use colored post-it notes:
  - YELLOW = what we know
  - BLUE = what we think we know
  - PINK = what we don't know
- Format lets us move around, add, toss

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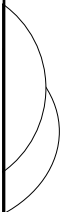
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### When Do You Write on the Walls?

- Begin halfway through the fieldwork
- Update at:
  - on-going status meetings
  - end of fieldwork
  - final message meeting
- Use to develop audit outline
  - WOW format similar to our report format

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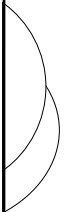
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### Questions?

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