

### SECTION C-1.2.3

#### BASIC COMMUNICATION CONSIDERATIONS

Effective communication skills are required in every phase of an audit. The most effective communication method will depend on individual circumstances. Some basic principles for effective communication are:

- Clarify ideas before communicating.
- Determine the true purpose of the communication – identify the most important goal and adapt the communication to meet that objective.
- Present information both factually and objectively, and avoid jargon.
- Consider the overall setting when communicating, including the timing, circumstances, confidentiality, and past practices.
- Pay attention to the overtones and the basic content of the message, including tone of voice, expression, and language choice.
- Look at the information from the recipient's point of view and identify things that are of benefit or value to them.
- Follow up on communication.
- Listen.