



BEST PRACTICE Analyzing Skills

The first question asked after receiving a finding is: “What should I do about it?” The answer to that question is a recommendation. A recommendation suggests the action that should be taken to resolve a finding.

Findings and recommendations are two important parts of communication. The finding states what has happened, and the recommendation states what to do about it. Time spent carefully constructing recommendations are normally rewarded by increased acceptance of the recommendation.

Developing recommendations requires analysis. Unfortunately the effects of poor analysis are not as apparent as those of poor grammar or spelling. Poor analysis, however, is more destructive to the review process. Analysis relies on facts and inferences. The recipient of the report has questions about how and what occurred. These are best answered by the facts, but the question why, the most important question, must be answered by inference or by conclusions based on facts.

The individual developing a recommendation is aware that his/her conclusion is a judgment based on a preponderance of evidence and seldom is an absolute, inevitable determination. Much of the frustration occurring in getting a recommendation accepted can be traced directly to this awareness.

Analysis is an essential part of the job. A simple recitation of facts, no matter how solid the facts are, creates questions in the mind of the recipient. When recommendations are made, the recipient asks other questions, such as, “How adequate are the criteria backing the recommendation?” “Will the recommendation cause more problems, or cost more, than the current method?” “How sound is the analysis?” “How effective is the recommendation?” Sharing and exploring both facts and analysis helps to establish the value of the recommendation for the recipient of the recommendation.

Recommendations are based upon findings using the analysis process. Analysis permits the findings and the supporting background information to be subjected to a challenging process in order to develop recommendations. The value of the recommendation is normally related to the thoroughness of the analysis process.

The analysis process is illustrated in Figure 28. The figure shows that the problems plus the analysis produce recommendations. The problems or findings are normally a combination of facts, opinions, and circumstances. Analysis, on

the other hand, is a scientific process used to produce a result or recommendation.

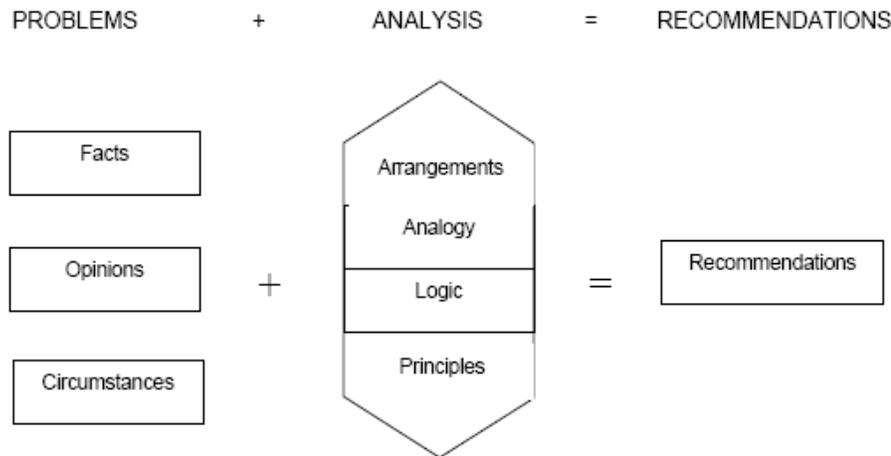


Figure 28. The Analysis Process

There are four general methods used for analysis which are:

- **Arrangements**

The facts, opinions, and circumstances are arranged to enable relations and patterns to be shown between the facts. The relationship can be used to demonstrate cause and effect as well as correlations. For example, if the facts were arranged to show that there was a direct correlation between extent of training and number of errors, a recommendation could be built on that correlation. A simple method to arrange and rearrange facts is to code them using a simple coding method. Normally, any one fact will have several different codes. For example, an error condition might be coded as follows:

- Input data entry error
- Computer system error
- Accounts receivable error

The facts and opinions can then be arranged and rearranged in a variety of sequences to show patterns and relationships between the information.



- **Analogy**

Using the analogy method, one situation is compared with or contrasted to another. This makes heavy use of the reviewer's judgment and experience. The reviewer, drawing upon his/her experience, utilizes the similarity between situations in an effort to capitalize on previous situations and recommendations which are applicable to the current situation.

- **Logic**

The reviewer can use inductive or deductive logic to develop a recommendation. Using inductive logic, the argument moves from facts to a generalization. The generalization then becomes the situation that needs to be addressed by the commendation. Using deductive logic, the main idea is stated and then supported by the facts. Using this approach, the commendation is obvious and only needs to be justified by the facts in the situation.

- **Principles**

The reviewer can rely upon good business practices and principles. These principles dictate the best method to accomplish tasks. When it can be determined from the analysis process that good businesses practice or principle has been violated, and thus caused a problem, the recommendation is the reinstatement of the principle. For example, if the problem is diagnosed as high maintenance costs and the analysis process shows that the principle of "formal systems documentation" has not been followed, the recommendation would be to document the system using a formal documentation.

References

Guide – CSTE Common Body Of Knowledge, V6.1