

## Assignment Instructions

- You are to assume the role of an internal auditor who has been asked to identify a minimum of three high quality propositions that management can implement to establish a tone at the top that conveys a commitment to integrity and ethical values.
- You are to write a memo that is no more than three single spaced pages addressed to the CEO and head of the audit committee of the Board of Directors with recommendations on establishing the appropriate tone. **THE TONE OF THE MEMO NEEDS TO BE FORMAL.**
- Provide a *detailed description* of each of the items and a persuasive argument as to why the item is useful for conveying the appropriate tone. Cogently make a case for why these propositions are important.
- General memo format: Memo heading (person addressed, writer, date, subject), initial by name, introductory paragraph (context, purpose, and preview), headed segments, and conclusion. (See specific instructions and grading rubric)
- Properly identify any sources you have used to help you in your research. Citations and references should comply with APA requirements. (See specific instructions and grading rubric)
- You should consider any relevant guidance (e.g. COSO, SOX) and provide a **minimum** of three (3) citations. It may take well *over* three sources to complete this assignment and do a good job.

Note that simply finding three citations is not enough. Your citations need to be relevant. You need to do a thorough job finding what tone at the top means and how it is communicated. **Be careful in citing non-authoritative information.**

## Memo Criteria

### Format and Adherence to the Assignment

- The appropriate title appears at the top (Memorandum).
- The appropriate headings appear (Date, To, From, and Subject) with 2-3 blank lines after.
  - To: From: Job titles follow names and department names follow titles. (names, job titles, departments)
  - Date: correct and current
  - Subject: brief and precise
- Memo is left justified with no paragraph indents and one blank line in between paragraphs.
- Memo text is single-spaced.
- No formal salutation or closing lines appear.
- Appropriate end notations appear if necessary.
- Memo follows the assignment criteria in terms of form and content (i.e. outlines your reasons, background and implications/benefits)

### Style & Tone

- Purpose of memo clear
- Tone appropriate for primary audience.
- An appropriate amount of detail provided; memo is complete while being brief and concise.
- Information is well organized; writing is cohesive and flows well.
- Logical, cogent & coherent
- Visual cues (bullets, numbers, indenting, headings) used to aid readability and understanding
- Follows APA style guidelines.
- Memo efficiently conveys clearly the intent and information of the memo.
- Text is broken into logical paragraphs with good paragraph structure.
- Vocabulary accurate and effectively conveys meaning.
- Culturally sensitive, free from regional terminology and unfamiliar jargon.

### Grammar, Mechanics, and Punctuation

- Rules of American English grammar and usage are appropriately applied.
- Sentence structure and word order follow American English grammar and usage conventions.
- Spelling is correct and the essay has been carefully proofread.
- Subjects and verbs agree.
- Verb tense is consistent and appropriate.
- Passive voice is used only when needed and effective.
- Commas, semi-colons, periods, and dashes are used correctly.
- Run-on sentences, comma splices, and sentences fragments are eliminated.
- Conventions of capitalization are followed correctly.
- Punctuation rules and conventions are adhered to (apostrophes, parentheses, etc.).
- Expletives (it, there) and unclear demonstratives (this, that, these, those without a noun) are avoided.

**Rubric for Assessment of ACG 4651 – Internal Auditor Memo**

Pass – rewrite not required _____
Rewrite – required _____
Fail – rewrite not permitted _____

Student Learning Outcomes	Evaluation					
	Developing (Poor)		Competent (Fair)		Exemplary	
	Criteria	Rating	Criteria	Rating	Criteria	Rating
<b>Content Knowledge (20%)</b> Student demonstrates knowledge of relevant theoretical frameworks (E.g. "Tone at the Top") and and/or relevant authoritative literature (guidance in SOX, COSO) & citations.	Fails to adequately demonstrate knowledge of "Tone at the Top" and/or relevant authoritative guidance literature (SOX, COSO) & citations.		Demonstrates some knowledge of "Tone at the Top" and relevant authoritative guidance literature (SOX, COSO) & citations.		Demonstrates proficient knowledge of "Tone at the Top" and most/all of the relevant authoritative guidance literature (SOX, COSO) & citations.	
<b>Critical Thinking &amp; Analysis (40%)</b> Student can identify a minimum of three high quality propositions that management can implement to establish a tone at the top that conveys a commitment to integrity and ethical values, and cogently makes a case (reasoning) for why they are important.	Fails to identify a more than one/or less high quality propositions with weak reasoning.		Provides two high quality propositions with somewhat adequate reasoning.		Provides three high quality propositions and cogently makes a case (reasoning).	
<b>Format &amp; Adherence to Instructions (10%)</b> Student follows appropriate memo format and instructions of the assignment. (See Format and Adherence to the Instructions)	Three or more memo formatting and adherence to instructions related mistakes.		Less than three memo formatting and adherence to instructions related mistakes.		Properly formatted with no memo formatting and adherence to instructions related mistakes.	
<b>Style &amp; Tone (20%)</b> Students communicate in a writing style that is clear, organized, cogent and concise with appropriate tone for the audience. Follows APA style guidelines (See Style & Tone)	Unclear purpose and vague and/or partially articulated reasoning. Does not follow a proper tone and/or logical paragraph structure. Contains more than two/or more inaccurate vocabulary or jargon related issues. More than two APA style related errors.		Somewhat clear purpose and articulated reasoning. Somewhat appropriate tone and logical paragraph structure. Less than two inaccurate vocabulary or jargon related issues. Two or less APA style related errors.		Purpose abundantly clear and reasoning cogently presented via appropriate tone. Paragraphs logically and coherently build upon each other through the complete and fluent use of transitions and/or headings. No inaccurate vocabulary or jargon related issues and APA style related errors.	
<b>Grammar, Mechanics, and Punctuation (10%)</b> Rules of American English grammar and usage are appropriately applied. (See Grammar, Mechanics, and Punctuation)	Three or more grammar, mechanics, and punctuation related errors.		Less than three grammar, mechanics, and punctuation related errors.		No grammar, mechanics, and punctuation related errors.	