



# Writing recommendations and executive summaries

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- Write reports and papers with the reader in mind rather than adopting a process-driven approach learned at school and university
- Succinct recommendations are important for the clarity of recording the outcomes of meetings and decisions taken
- Executive summaries are helpful but should not recapitulate background or just repeat the recommendation

## **As one senior executive put it in a recent workshop I facilitated, the recommendation is 'the ask'.**

'Get to the point.' That is the message I increasingly hear from time-poor directors who are overloaded with information. Given that many are now reading their papers on an iPad, getting to the point saves endless scrolling.

The easiest way to get to the point is to have the recommendation at the beginning followed by an executive summary. With the recommendation and the executive summary on one page (or the recommendation on the cover page and the executive summary on the next page), directors know immediately what they are being asked to consider. They can now read the rest of the page with a questioning mind to make sure the paper is complete and no questions are unanswered.

Writers need to tell directors what they need to know up-front and then back it up with relevant details. The academic way of writing where we tell the reader what we are going to tell them, tell them, then tell them what we have told them has no place in board papers. The process-driven way of writing where writers go through every step they went through to achieve an outcome is also inappropriate.

## **Recommendations**

In my opinion, only decision-making papers need recommendations. Most noting recommendations merely state that 'the paper be noted' and directors know whether the paper is for a decision or information before they start reading. The rationale for a noting recommendation

appears to be for consistency because many organisations have the same template for all generic papers.

Some noting recommendations act as a summary or conclusion, and key points are bulleted. If there is already an executive summary, this is duplication, and can cause confusion if the recommendation states different key points from the executive summary. Writers often seem to think if they are asked to state something more than once that they need to be creative and state different points in different language.

This 'creativity' problem is compounded if the template has a conclusion. In some templates this is instead of an executive summary, and in others, the conclusion is in addition to an executive summary. Given that a board paper is concise, a conclusion is unnecessary.

## **Content of recommendations**

There are two aspects to writing decision-making recommendations: content and style. The content is more important, but style issues matter for consistency and ease of reading.

Recommendations must be clear, specific and concise so the minute-taker can put them into the minutes as a resolution with minimal wording changes.

For example:

That the board approve \$X million for Y project.

They must also be stand-alone so someone looking at the minutes later can understand them. In some instances, the recommendation may need to

refer to another document for more information, such as a list of tariffs. These references must be clear so the supporting documentation could be found easily at a later date.

For example:  
That the board approve a five-year renewal option on the existing lease at X on the terms outlined in 'Lease of X premises', 17 April 2012.

Some decision-making templates have approval recommendations only. Others allow noting recommendations as well.

For example:

- that the board note the statement of expectation.
- that the board approve the statement of intent.

## Styles for writing recommendations

In some templates, a recommendation is called a 'proposed resolution' or a 'draft resolution'. I presume the rationale is to make writers think more about the wording that will appear in the minutes. In my experience, though, 'recommendation' is more commonly used than 'proposed' or 'draft' resolution. I wonder whether this is because the word 'resolution', especially when it is a 'draft resolution' appears too much like a *fait accompli*.

The introductory words for recommendations should be dictated by the template or accompanying style guide.

There are several different styles of writing recommendations, including:

- It is recommended that ...
- We recommend that ...
- That the board approve ...
- To have the board approve ...
- That the board resolve to approve ...

If there is more than one recommendation, they are either written as separate statements or as bulleted or numbered points after an initial stem statement.

Bulleted or numbered points are more concise, but the rationale for making them separate statements is that if they are stand-alone they can be used in different contexts. Bulleted lists look cleaner than numbered lists, but the rationale for numbering is that points can be referred back to more easily.

Example 1:  
That the board approve ...  
That the board approve ...

Example 2:  
That the board approve:  
i. ...  
ii. ...

Example 3:  
That the board approve:  
• ...  
• ...

A myth among writers is that recommendations need to be one sentence. As a result, they write long, convoluted sentences that are difficult to read. There is no reason why recommendations cannot be more than one sentence and include bullet points.

For example:  
That the board approve \$X to commence stage 1 of ABC project at Y location in NSW. This project is with three joint partners:  
• X  
• Y  
• Z

## Purpose statements?

So what happens to the purpose statement if the recommendation is up-front? Get rid of it.

The problem with having a purpose statement at the beginning and a recommendation at the end is that important information is sometimes included in the purpose statement, but omitted in the recommendation. For example, if a paper was about buying three large pieces of

machinery, the number might be included in the purpose statement, but not mentioned in the recommendation.

If both a purpose and recommendation are required, writers must make sure they align because a purpose and recommendation are basically both versions of 'the ask', but from different perspectives, particularly in short papers.

With complex topics, the purpose statement can be shorter and more general than the recommendation, serving to introduce the topic and set the scene. The recommendation must contain the specific detailed information necessary for a resolution.

For example:  
**Purpose:** It is recommended that the board approve a new supplier for X.  
**Recommendation:** That the board approve ABC supplier for X at a cost of \$X for a period of Y years.

## Executive summaries

An executive summary is sometimes called a summary or an overview. Whatever word is used, an executive summary provides the essence of the document for a business, not a technical, reader. It is *not* a purpose statement, *not* background and *not* an introduction.

Nor is it just a repeat of the recommendation. The recommendation and executive summary must work in tandem so the executive summary references the recommendation, but does not repeat it word for word.

Not all organisations have an executive summary on the grounds that the whole paper is a summary and that writers write executive summaries so poorly that even short papers feel repetitive. While both points are true, the problem with going straight from a recommendation to the background, which is usually the next section, is that directors have to wade through history and context before fully understanding the issue or opportunity.

And too often, the background section is lengthy and detailed because writers find this part of the paper the easiest to write. They're dealing with facts in this section rather than having to discuss the financial implications, and the strategic benefits and risks of their recommendation.

## Types of executive summaries

Noting and decision-making executive summaries have different structures and I have observed two types of decision-making executive summaries. The majority of decision-making executive summaries are narrative, but some, such as approvals to purchase or lease a property, have the same mandatory subheadings in the executive summary that are used in the body of the paper.

## Noting paper

The content of the executive summary in a noting paper will depend on the topic, but often will include the scope of the paper and some highlights and issues. These executive summaries are fairly straightforward and the easiest to write.

Many writers use 'designer bullet points' in this type of summary. Designer bullet points have a visual rather than grammatical purpose and indicate that the information is in note form. This type of list works in a summary as long as writers list the items in priority and use the first words of each bullet point to gain attention. Sometimes writers use subheadings at the beginning of each point or highlight the first few words.

If there are several bullet points, writers are best to group items under relevant subheadings.

For example:

### Operational highlights

- *Assets under management*  
Down X per cent Jan–June 2012 primarily due to ...
- *Renewable fuels projects*  
Government approval granted for sugarcane to ethanol project ...
- *Development projects*  
Currently invested in 15 development projects ...

Not all noting paper executive summaries use designer bullet points. Others are entirely prose or a mixture of prose and bullet points. With a mixture of prose and bullets, the bullets points usually have a contextual paragraph or sentence before the bullet points.

## Decision papers

The first type of decision-making executive summary is narrative prose. I prefer this to the mini-report type of summary because the writer tells a story, but mandatory subheadings are desirable for some approvals to make sure the writer does not leave out any important information.

With a narrative approach, once the writer has told directors the 'what', they need to answer 'what is the why', that is, the rationale for the recommendation. If they think of an executive summary from the directors' point of view, they are

anticipating and answering questions such as the following.

- What is the issue or opportunity?
- Why is this an issue or opportunity? (Background can be briefly mentioned here.)
- How will the recommendation address this issue or take advantage of the opportunity?

If relevant, the writer may also address the financial implications, the links to strategy and the risks, including the risks of doing nothing.

The main mistake writers make with executive summaries is structural. They start at the beginning of the narrative with a 'Once upon a time' approach and spend three-quarters of the summary telling the background. Sometimes the background can be summarised in a sentence or two or a reference made to the background section of the paper.

For example:

### ORIGINAL VERSION

**Recommendation:** To seek approval for the revised sponsorship policy.

### Executive summary

In 2000, X introduced a sponsorship policy to ensure that sponsors were aligned to X's brand and that X received maximum coverage from sponsorship.

During the last 12 years, X has sponsored the following companies: A, B, C, D and F. The results of the sponsorship have been measured by:

- audiences touched (media, internal staff, consumers, trade and retail partners)
- reach of activities (national, state and local)
- demographics reached
- amount of media coverage.

Since 2000, our strategic direction has changed and one sponsor, Y, is no longer aligned with our brand having received a lot of unfavourable media attention recently.

The revised sponsorship policy sets out our new sponsorship criteria and guidelines for organisations wishing to apply for sponsorship.

#### **A REWRITTEN VERSION**

**Recommendation:** To approve the revised sponsorship policy.

#### **Executive summary**

The revised sponsorship policy attached to this paper sets out our new sponsorship criteria and guidelines for organisations wishing to apply for sponsorship.

The strategy has been revised due to:

- change in our strategic direction
- behaviour of one sponsor, Y, who has received a lot of unfavourable media attention recently because of ...

#### **Mini-report executive summaries**

With templates that have a mini-report executive summary, the mandated headings will vary, but will often include headings such as:

- Project overview
- Strategic links
- Financial implications
- Legal and regulatory
- Risks.

#### **How long should an executive summary be?**

Given that clarity and readability are more important criteria than length, cramming

words to fit a predetermined page count makes little sense. However, executive summaries should be 'short' and as we all know, writing concisely is harder than waffling on.

If length requirements are mandatory, writers do their readers no favours by reducing the font size to 8 point and eliminating paragraph spacing. Some writers also think that to save space they shouldn't use subheadings or tables or graphs. There is no reason why not as long as the executive summary is still concise.

Another common mistake writers make is thinking that if they are allowed one page, they must fill that space. In a short paper, an executive summary has more power if it is just a paragraph or two. If it is any longer, the paper feels repetitive.

For example:

#### **Recommendation**

To approve awarding the contract for X to company A at a cost of \$X.

#### **Executive summary**

The evaluation panel selected company A out of the five companies that tendered for the contract because...

The need for X was identified during a security risk review conducted in January. The new system will improve security and enhance our compliance with X legislation.

The main mistake writers make with executive summaries is structural. They start at the beginning of the narrative with a 'Once upon a time' approach and spend three-quarters of the summary telling the background. Sometimes the background can be summarised in a sentence or two or a reference made to the background section of the paper.

#### **Guidelines for writing an executive summary**

Writing an effective executive summary is a synthesising skill rather than a writing skill. Most people write the executive summary at the end when they have finished writing the report or paper. Some writers compile it as they are writing, and a few write it at the beginning to clarify their thinking.

If a writer writes their executive summary first, they must refine it at the end to make sure the paper flows and in case their thinking has changed slightly during the writing process.

# Key Issues Applied Corporate Governance

One way of writing or rewriting an executive summary is to read through the paper again and underline or highlight key words and phrases. There is nothing wrong with copying and pasting words into the executive summary for a first draft, but they must then be rewritten to be more concise.

Good writing is rewriting and, when writers are reviewing their executive summary, they should pay particular attention to the first paragraph. It must flow on from the recommendation and grab the readers' attention.

Once a writer has finished writing and before the paper goes up the management chain, they should ask a subject-matter expert and someone who knows nothing about the topic to read their recommendation and summary.

Having someone who knows nothing about the topic read a paper is helpful because we have the 'curse of knowledge' about topics we are familiar with. For instance, a paper I read recently asked the board to support a voluntary program, but did not describe the program, making the assumption that all directors would have heard of it.

Jargon is always an interesting topic. All guidelines I have ever read say 'don't use jargon', but I have never read a set of board papers with no jargon. Having acknowledged that, jargon should still be kept to a minimum in an executive summary and acronyms spelled out with the abbreviation in brackets. Some guidelines suggest acronyms should only be used if the term is used more than three times, but sometimes the acronym is as well known as the full name, for example, Australian Taxation Office (ATO).

Most board papers, apart from the managing director's report, are written in the third person although the occasional royal 'we' slips through. Writing in the third person automatically makes board papers more formal than other types of writing, but the challenge is to find the

## Templates

I recommend having two generic templates: one for noting and discussion and the other for decisions. Many organisations opt for a one-size-fits-all template, but the problem with such a template is that the structure of a noting and decision-making paper is very different. For instance, the background is usually irrelevant when providing a quarterly update.

My generic noting/discussion paper would have the following mandatory headings:

- Executive summary/Overview/Summary
- Context (for example, Investment portfolio)
- Key points/Comment.

Mandatory and optional subheadings would be included under Key points.

A decision-making paper would have the following mandatory headings:

- Recommendation
- Executive summary/Overview/Summary

- Background
- Discussion/Comment.

Mandatory and optional subheadings would be included under Discussion.

The mandatory and optional subheadings would vary depending on the organisation, but mandatory headings might include:

- Link to strategy
- Risks
- Financial implications.

The best template I have seen used drop-down menus on the cover page for items such as type of paper and who had read the paper. These drop-down menus vanished if the paper was copied. This meant that writers had to go back to the original template each time rather than copying from previous papers.

Writers could also tick which optional subheadings they were not using and they disappeared from the template. As a result, the paper was less cluttered, but directors could see what subheadings the writer had chosen to delete.

right balance. Most writers find this tone intuitively, but some make the mistake of thinking that big words and abstract terms make them sound more intelligent. The reverse is true; directors respect concise, direct language.

## Tips for writers

- Write one sentence stating the main message you wish to convey.
- Read through your paper and highlight all the key words and phrases.
- Group your ideas in logical order from the directors' point of view.
- Summarise any material you have copied and pasted.

- Write in plain English — even for technical papers.
- Delete any superfluous information.
- Put yourself in the directors' shoes to see if the recommendation and executive summary are logical and convincing.

 You can hear a podcast on this topic at [www.CSAust.com/knowledge-resources/podcasts](http://www.CSAust.com/knowledge-resources/podcasts)

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