

**Action n° 99 : Changing the language of accounting / accountability / internal audit / the Commission!**

Use of the following grammatical conventions and vocabulary to be progressively implemented across the Commission and imposed on the COCOBU by 31 March 2004:

- 1) Never finish a sentence, unless
- 2) It is followed by a succession of qualifiers, each preceded by a semi-colon; and a conjunction.
- 3) Make maximum use of the following specialised internal audit vocabulary:

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| Agreement by exhaustion   | Unsatisfactory agreement reached after a long period of prevarication and horse trading                                       |
| Anally retentive  | Tight-arsed   |
| Anecdotal   | Opposite of structural – preferred by politicians and hacks   |
| Assurance   | The unattainable  |
| Bath water – <i>as in “from time to time do throw away the bath water because there is not always a baby in it”</i> | See “barriers to Reform”  |
| Behind but how far? – <i>as in “your Resource Director is behind you but how far behind?”</i>                       | Indicates reluctance to give meaningful support   |
| Best effort   | What can be done as opposed to what should be done – <i>usually opposed to best practice</i>                                  |
| Best practice   | What should be done as opposed to what can be done – <i>usually opposed to best effort</i>                                    |
| Blow hot and cold from both corners of the mouth  | To contradict oneself   |
| Burning platform  | A crisis which provides the incentive to act - see “by default rather than by design”   |
| Bushes – <i>as in “to come out of the bushes after the battle to shoot the wounded”</i>                             | To be a commentator   |
| Can – <i>as in “to open another can of auditors”</i>  | Mistaken belief that audits can substitute for controls – <i>see also “to fry a chicken out of an omelette”</i>               |
| Cheer leader  | The opposite of a reality checker   |
| Circle the wagons   | Defensive posture – <i>often assumed by internal auditors when reporting on the interval between 10 o’clock and 2 o’clock</i> |
| Coded language  | A way of making things seem better than they really are   |
| Cold ear wash   | Reprimand   |
| Dealers in hope / Wheeler-dealers in hope   | Politicians ( <i>reputedly said by Napoleon</i> ) / Successful politicians ( <i>like Napoleon</i> )                           |
| Decentralise your eyes and ears   | To hand over control to subsidiaries / satellites without maintaining any monitoring function                                 |
| Default – <i>as in “to get there by ...”</i>  | Action forced by unfavourable events  |
| Denial, to get out of   | To accept reality (usually after it’s hit you in the face)  |
| Design - <i>as in “to get there by ...”</i>   | Risk mitigation action taken in due time on a reasoned basis  |

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| Discuss the non-discussible  | Face up to realities which are politically sensitive   |
| Duty of care   | Expected of all in a position of trust   |
| Fry a chicken out of an omelette   | Start a logical chain of events at the end rather than the beginning   |
| Great balls of fire  | Jerry Lee Lewis number   |
| Half-assed   | Screwball  |
| Heads up   | Preliminary briefing   |
| Horse and pony show  | Presentation arranged for members of the COCOBU  |
| Inside-out – <i>of an assessment</i>   | The interested party's own view  |
| Kitchen sink method  | By brute force and ignorance   |
| Land of half truths  | (Mainly) the mysterious territory between the Commission DGs and the College – <i>see also "Cabinets"</i>  |
| Low-hanging fruit  | Quick wins   |
| Maastricht disconnect  | The inconsistency between the application of the subsidiarity principle and the Treaty responsibility of the Commission for implementation of the budget |
| Moving forward   | In the future  |
| Moving target  | The Internal Control Standards   |
| Mutual hostage situation   | Stalemate  |
| Nebulous – <i>as in "to take a sharper picture of a less nebulous situation"</i> | One more step on the never ending search for the Commission's risk profile   |
| Outside-in - <i>of an assessment</i>   | A third party's view   |
| Picking the raisins out of the porridge  | Selecting the worthwhile ideas from among a lot of the other sort  |
| Piss in your sock  | Provocation  |
| Politeness conspiracy  | An expression invented by the BBC and wrongly attributed to J.Muis, Commission Internal Auditor 2001 to 2004   |
| Politicians  | <i>See dealers in hope</i>   |
| Process driven   | Focused on the means rather than the end   |
| Product responsibility   | Responsibility for the outcome   |
| Push-back  | Negative reaction  |
| Put a feather into his / her ass   | Stimulus intended to produce a reaction  |
| Qualify – <i>as in "to qualify the hell out of it"</i>                           | Auditors' best defence   |
| Raspberry jam - <i>as in the law of .....</i>                                    | (of resources) the further you spread them the thinner they get  |
| Screwball governance construct   | Illogical organisational arrangements  |
| Shit list  | Damaging anecdotal findings concerning DGs, to be sent to OLAF in case of suspicious death or Article 50 befalling any member of IAS management          |
| Sign off   | To accept responsibility by means of a written declaration   |
| Silo organisation  | <i>See stovepipe organisation</i>  |
| Silver bullet  | A miraculous solution <i>e.g. declarations by AODs</i>   |
| Spine  | Needed by auditors   |
| Step on your prick   | Provocation  |
| Step up (to) the plate   | Expose oneself professionally  |
| Stovepipe organisation   | An organisation with strictly separated vertical   |

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|---|---|
|   | reporting lines   |
| Subsidiarity disconnect   | <i>See Maastricht disconnect</i>  |
| Syndicated responsibility   | Collective decision making with no single accountable individual – see also <i>firing squads</i>                                  |
| Take the emotional pin out of something                               | To make it less emotive   |
| The blind and the deaf...   | <i>See “decentralise your eyes and ears”</i>  |
| The shoe has / hasn’t dropped   | The undesired event has / hasn’t arisen   |
| The shoe has / hasn’t dropped   | Realisation has / hasn’t dawned   |
| The toothpaste is out of the tube                                     | An irreversible event has occurred  |
| Tight-assed   | Anally retentive  |
| To send us (auditors) into the forest                                 | To have us (auditors) do something futile whereby nothing embarrassing will be found  |
| Tonal setting   | Political environment   |
| Tone at the top   | The message which comes down from the interval between 10 o’clock and 2 o’clock   |
| Transparent – <i>as in “to be so transparent your brains pop out”</i> | Openness gone mad – <i>see also pants (trousers), removal</i>   |
| Two wings of one plane  | (Usually) analogous issue in respectively the public and private sectors. (Occasionally) any pair of related or unrelated issues. |
| Vanilla   | Ordinary  |
| Walking on your gums  | Operating at or beyond the limit of your capacity   |
| Wiggle room   | Room or margin for manoeuvre  |
| Wordsmithing (into sweet nothingness)                                 | Politically inspired editing (to the point where all substantive meaning is lost) – <i>see also spin</i>                          |