



Managing the Report-Writing Process in Your Organization

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HHS Office of Inspector General



- Employs 1500 auditors, investigators, program evaluators, and support staff
- Audit Services detects fraud, waste, and abuse in the programs and operations of HHS
- Medicare and Medicaid are the two largest areas
- Over past 10 years has saved taxpayers \$100 billion
- More than 300 audit reports a year

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Region IX Office of Audit Services

- Covers the West: California, Oregon, Washington, Arizona, Idaho, Nevada, Alaska, Hawaii, Marianas
- 6 field offices, with HQ in San Francisco
- 1 writer-editor and official “cold reader”
- 50-60 reports a year
- Emphasis on performance audits

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Agenda

- Writing Reports
- Reviewing Reports
- Using an Editor Effectively

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Writing Is a Pain...



- “No man but a blockhead ever wrote, except for money.”
– Samuel Johnson

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Make It Easy!

- Know who your readers are
- Develop report throughout audit process
- Build report around attributes of the finding
- Use deductive logic
- Use visual devices (printed logic)
- Avoid common language mistakes

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Who's Your Primary Reader?

- Is it the Hot Reader – someone who is familiar with the subject of the audit and may implement your recommendations?
- Or is it the Cold Reader – who represents everyone else?
- Usually, we write for a combination of both
- Quality of a report depends on how well it anticipates and answers the reader's questions
- Structure of the report serves to make it easier for the reader to find the answers they need

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A Mass of Confusion



- “What a mass of confusion should we have, if every Bishop, and every Judge, every Lawyer, Physician and [Auditor], were to write books.”

– Samuel Johnson

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Avoiding the Mass of Confusion: The Focused Audit Process

- Direct planning and survey by **OBJECTIVES**
- Answer each objective by a **FINDING**
- Construct each finding by **ATTRIBUTES**
 - Criteria, condition, cause, effect
- Correct each finding with a **RECOMMENDATION**

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The Big Five

1. A clear, focused objective
2. A finding that directly answers the objective
3. A condition that matches the criteria
4. A cause that matches the recommendation
5. A meaningful effect

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The Objective

- All problems start here for the reader
- Avoid objectives that are too broad
- Split into sub-objectives if necessary

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Example

- Evaluate the State's controls over nursing facilities.
- Better: Evaluate whether the State's controls were adequate to prevent improper payments for nursing care services.
- Or: Were the State's controls adequate to prevent improper payments?

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The Condition

- Answer the objective in the finding/condition
- Word for word if possible
- Example: The State's controls were inadequate to prevent improper payments for nursing care services.

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Criteria

- Many problems in report logic start here
- Rock-solid criteria from the beginning ensures that the finding is supportable
- Ensure that the condition statement matches the criteria chosen
- Help reader connect the two by clearly labeling criteria
- Use direct quoting but paraphrase when understanding is impeded

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Cause and Recommendation

- Transitional phrase “because” helps identify the cause
- Ensure that the cause naturally leads to the recommendation
- Use the same wording if possible

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Example

- Cause: The auditee lacked policies and procedures to ensure that it made payments in accordance with Federal regulations.
- Recommendation: We recommend that the auditee improve its policies and procedures to ensure that payments are made in accordance with Federal regulations.

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The Effect

- The confusion between condition and effect
- Have you spelled out what the impact of the condition is? (on the program, users of services, etc.)
- Transitional phrases key: “As a result,” “Consequently,” etc.

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Finding Outlines

- Build on the five attributes of the finding, with an outline for each finding
 - Objective
 - Criteria
 - Condition
 - Cause
 - Effect
 - Recommendation

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Drafting the Report

- Structure report around finding outlines
- Use “charge paragraph” as summary of findings
- Use “roadmapping”: Promise then deliver
- Lay out attributes consistently in each subsection of report
- In each paragraph, follow the same logic: point, then proof

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Auditor vs. Reader Mindset

- The Auditor:
 - “I want to show you lots of facts and numbers because I worked a long time on the audit and I want it all in there!”
- The Reader:
 - “Give me just enough and try to make it interesting—I want accuracy but make it brief and clear”
 - “Give me the bottom line, then the details”

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Why We Shovel

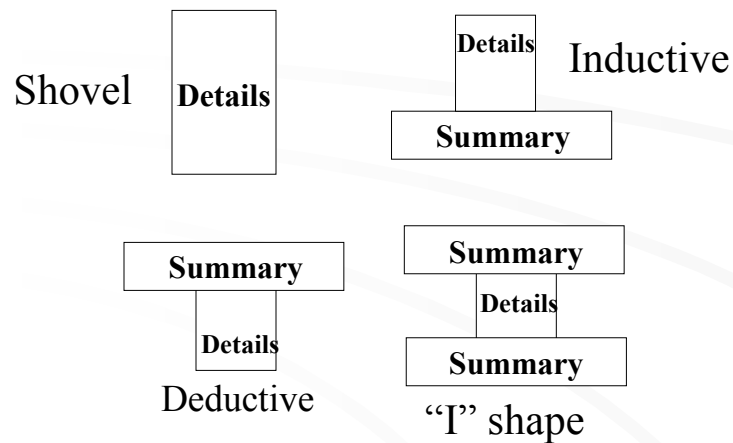
- It's easy—just start typing!
- We want to show everything we know
- But...the reader will be lost before you even get to your main point—wherever it is!



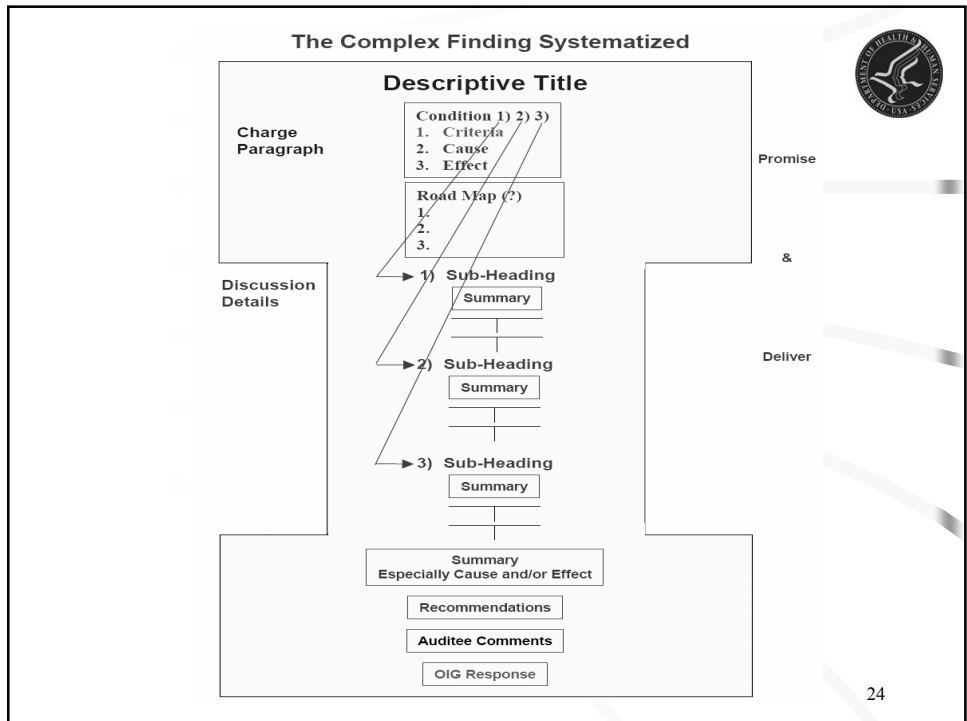
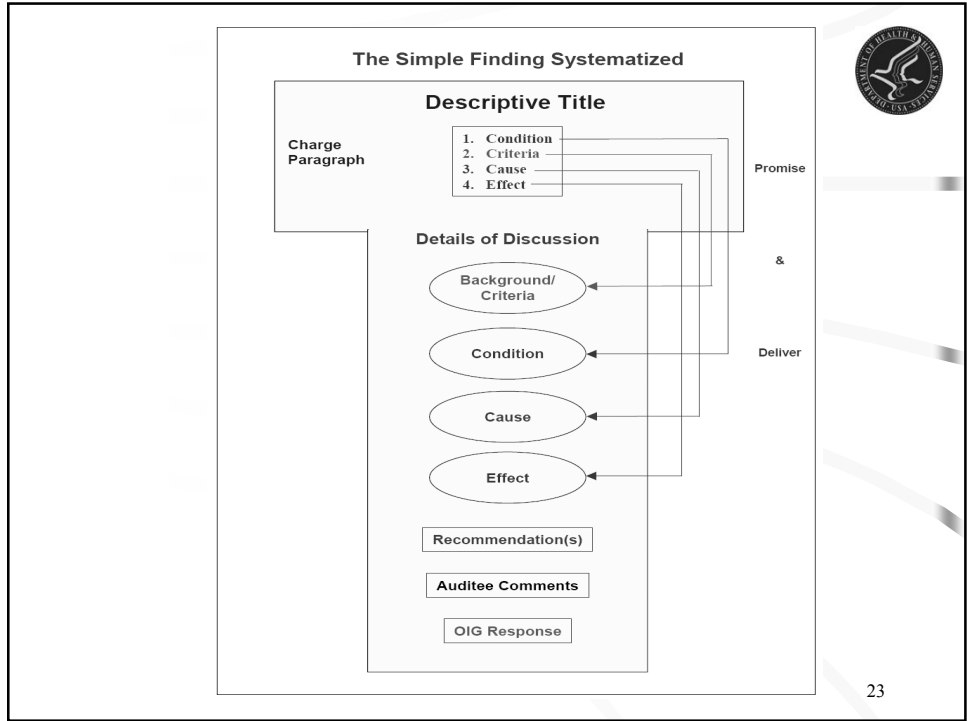
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The Solution? Deductive Logic



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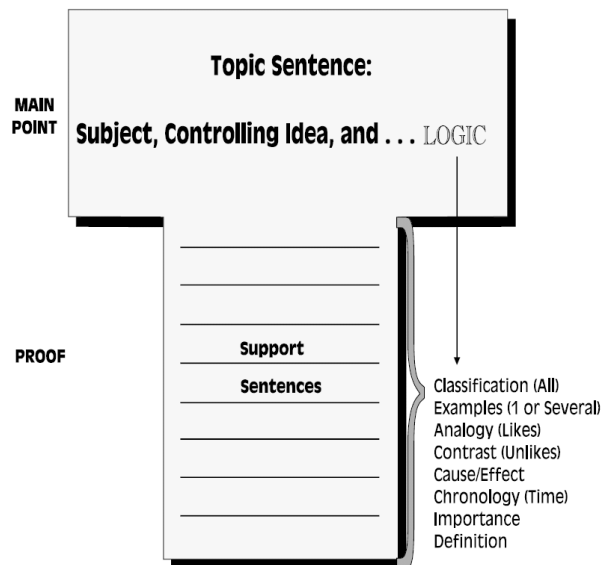
Tips: Roadmapping

- Roadmap sentences help not only in charge paragraph but in individual subsections
- Use numbers/bulleted lists to help the reader if there are a lot of findings/conditions
- Example: The auditee claimed unallowable costs for (1) property, (2) equipment, and (3) personnel.
- Make sure headings target key words in the roadmap sentence

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The Deductive Paragraph



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Visual/Printed Logic

- Executive summary = objective + charge paragraph + recommendations
- Use table of contents for longer reports
- Use headings that pick up key words in charge paragraph
- Use subheadings instead of long sections of running text
- Parallel structure in headings

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Visual/Printed Logic

- Use bulleted lists to draw attention to key points or to lay out a series of steps
- Interrupt text with useful graphics and tables
- Use diagrams/formulas for complex math

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Tips: Writing for the Cold Reader

- Consider whether reader needs more background on a topic
- Consider writing executive summary first
- Eliminate technical terms and acronyms as much as possible
- Use at least one example in every condition section that illustrates your general point
- Resist temptation to throw in extraneous details

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Special Issues

- Self-citation
- Scope and methodology
- Materiality and significance
- Auditee comments and audit agency response

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The Question of Completeness

- “In all pointed sentences, some degree of accuracy must be sacrificed to conciseness.”
 - Samuel Johnson
- We might replace “accuracy” with “completeness”



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Example

- “Medicaid pays for home health care services.”
- But the auditor says:
 - “But that’s not quite true because section 53b of the regulation says that if the beneficiary is 41 and disabled and lives in Guam part of the year, they’re not eligible.”
- Possible solution:
 - “Medicare generally pays for home health care services” or “pays for home health care services for eligible beneficiaries.”

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Tone

- Read the report on a separate pass for tone, if possible
- Consider placing positive findings first
- Pay particular attention to tone of headings
- The difference between “Inadequate Procedures,” “Lack of Procedures,” and “Procedures Could Be Improved”

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Style & Mechanics: Top 6 Tips

1. Use active, not passive, voice
2. Ensure parallelism
3. Avoid excessive “pyramiding”
4. Avoid maddening “that” clauses
5. Use verbs, not nouns, to enliven your writing

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Style & Mechanics: The Last Tip

- Avoid needless repetition
- Example: We reviewed 12 hospitals that provided inpatient psychiatric services to Medicare beneficiaries. These 12 hospitals that provided inpatient psychiatric services to Medicare beneficiaries made \$10 million in payments.
- Why not: These hospitals made..... or The 12 hospitals made...

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My Favorite Writers' Resource

- The Careful Writer, Theodore Bernstein
- Organized alphabetically
- Covers many style, grammar, and mechanics issues that are hard to remember
- Written in a conversational style

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Reviewing Reports

- “The animadversions of critics are commonly such as may easily provoke the sedatest writer to some quickness of resentment and asperity of reply.”
– Samuel Johnson



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Translation

“When some idiot reviewer in the office bleeds red ink all over the report you worked on for weeks, you get mad as hell.”

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Checklist for the Review Process

- Solid substance: does the report have all the attributes of a finding?
- Sound logic: does the report make sense and is it easy to read?
- Balanced tone: does the report present a balanced tone, one that is respectful of the auditee?

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Checklist for the Review Process

- Visual clarity: Does the report's appearance guide the busy reader through the logic of the material?
- Good mechanics: Do the report's words and sentences clearly and effectively communicate the message?

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Tips: Review Process

- Establish a step-by-step review process
- Make sure everyone in the chain knows what they are looking for
- Use Microsoft Word effectively
 - Revision marks
 - Version control

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Tips: Review Process

- Encourage sanity in the revisions process
- Deliver positives as well as negatives!
- Always offer a valid reason for a change:
“I prefer it this way” is not good enough!
- Don’t strive for perfection

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The Myth of Perfection

- “There is another way to spell ‘perfection,’ and that is ‘paralysis.’”
– Winston Churchill



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So Why Use an Editor?

- “Most editors are failed writers...but so are most writers.”
--T. S. Eliot



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Using an Editor Effectively

- Use the editor as a resource throughout audit process—from planning to final report
- Encourage editor to learn audit process and programs being audited
- Help auditors see that editing is more than just fixing commas—report logic is key
- Consider a cold reader—an expert auditor who can discuss the report with the editor

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How We Work in Our Region

- Initial review by editor and cold reader separately
- Go over comments together
- Suggested edits and comments/questions are integrated into Word document, sent to audit team
- NetMeeting/in-person meeting with members of whole team: auditor, senior auditor, manager
- Open discussion of editorial changes
- Final edit/proofread by editor before report goes to regional inspector general

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Positive Results

- Improved communication among all members of the team
- Problems are solved collaboratively, with buy-in from team members
- The final report is factual, focused, well supported, and clear

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Questions?

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