



Managing the Report-Writing Process in Your Organization

Tips From the Writer-Editor's Perspective

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- Employs almost 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 \$95 billion
- More than 300 audit reports a year

Region IX




- Western region, regional office in SF
- Field offices in Sacramento, Seattle, Los Angeles, San Diego, and Honolulu
- 1 writer-editor, based in San Francisco
- 40-50 reports a year
- Emphasis on performance audits




Agenda


- Writing Reports
- Reviewing Reports
- Using an Editor Effectively



Writing Is Hard



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



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

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.

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

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**



The Big Four

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



The Objective

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



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.



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



Cause and Recommendation


- Ensure that the cause naturally leads to the recommendation
- Use the same wording if possible
- 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.



Finding Outlines


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

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

Auditor/Writer vs. Reader Mindset




<u>AUDITOR</u>	<u>READER</u>
I want to show you lots of data	Just enough, and try to make it interesting
Accuracy	Accurate, but brief and clear
Linear explanations (Inductive reasoning)	Bottom line first, then supporting details (Deductive reasoning)

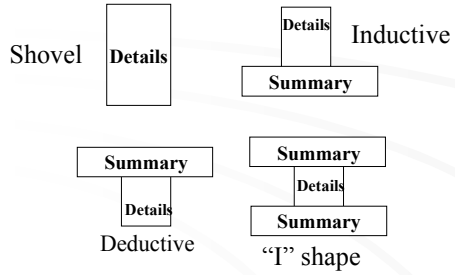
Why We Shovel



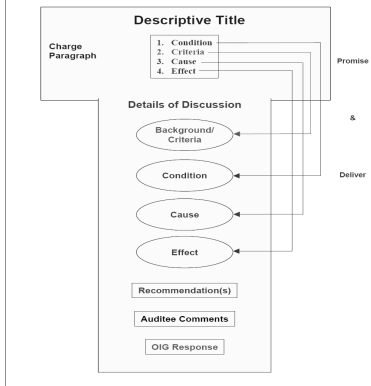
- It’s easy—just start typing!
- We want to show everything we know
- But...the reader will be lost before you even get to your main point—wherever it is!



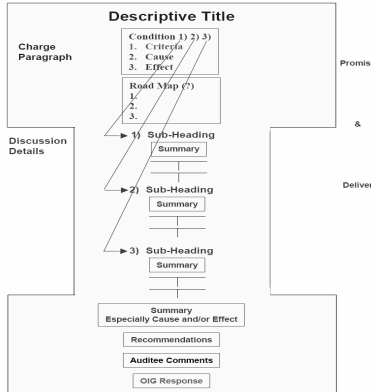
The Solution? Deductive Logic



The Simple Finding Systematized



The Complex Finding Systematized



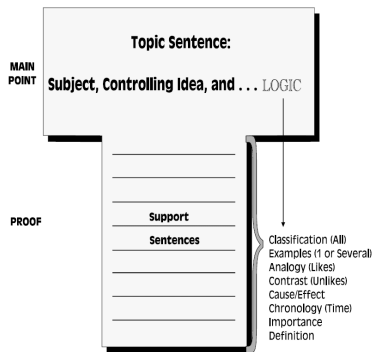


Roadmapping

- 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



The Deductive Paragraph






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

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

Writing for the Cold Reader




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

The Question of Accuracy



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





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.”



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”



Style & Mechanics: Top 7 Tips

1. Use active voice
2. Ensure parallelism
3. Avoid excessive “pyramiding”
4. Avoid “that” clauses referring to nouns that are far away
5. Eliminate needless self-citation
6. Use verbs, not nouns, to enliven your writing

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...

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



Tips for Reviewing





- Establish a step-by-step review process
- Make sure everyone in the chain knows what they are looking for
- 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



The Myth of Perfection


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





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



How We Work in Region IX

- 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



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



Questions?

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