

# Audit Writing: Control What You Can Control



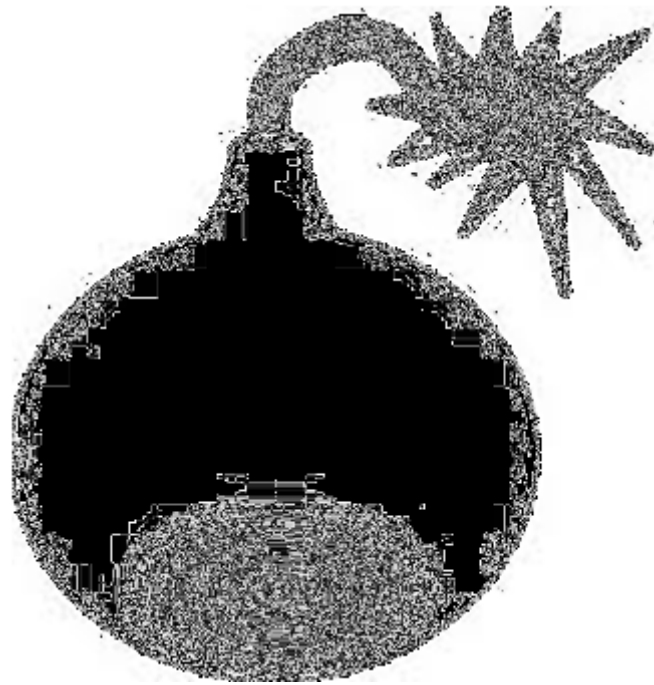
- Writing Workshop  
SWIAF and SEIAF 2016 Joint Meeting  
September 15, 2016

Many buttresses support  
a solidly written audit  
report



What is outside of your control and inside your control as you write audit reports?

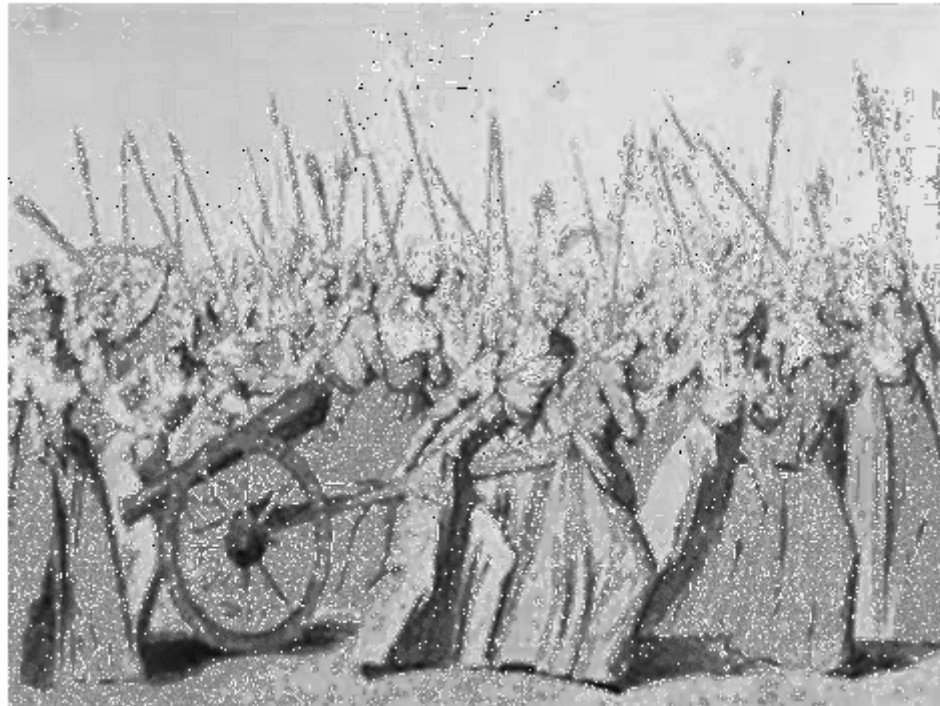
Outside your control:  
What the evidence  
actually might suggest



# Outside your control: How your colleagues think and work



# Outside your control: How others respond to your work



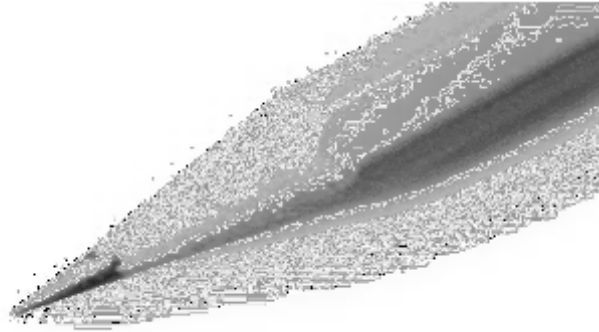
Within your control:  
Creating understandable  
paragraphs and clear  
sentences



Within your control:  
analyzing your work  
methodically







When it comes to audit writing, control what you can control:

- Your paragraphs
- Your sentences
- Your review of your own work

# Control your paragraphs

- ▶ Make one major point per paragraph, expressed in a topic sentence.
- ▶ Unify your paragraphs by making each sentence relate to that one major point.
- ▶ Order your sentences so that they flow one to the next.

# Control your sentences

- ▶ Show who is doing what
- ▶ Minimize p\_\_s\_\_ve voice
- ▶ Use lots of verbs
- ▶ Keep your sentences short

# Control your review

Analyze your document (don't read it!)

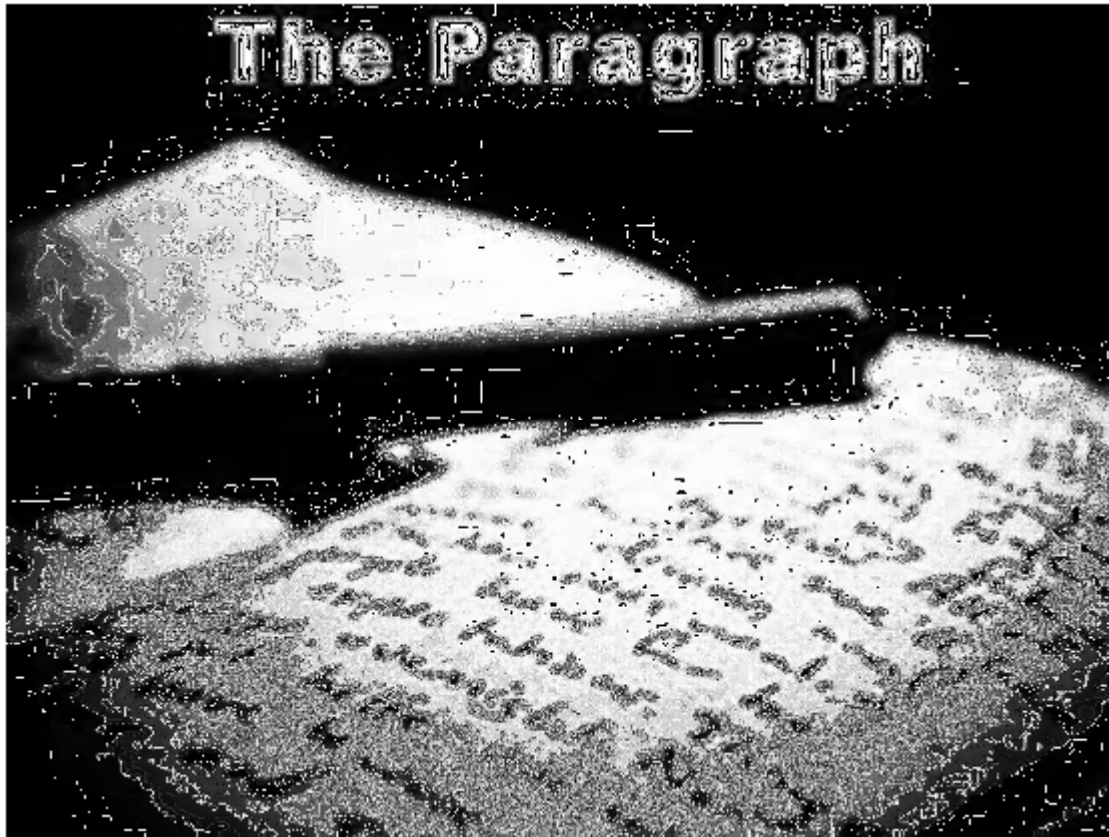
Make **separate** passes through the document, looking for big stuff and then small stuff

You were likely  
taught most of what  
I'm going to tell you





# Control your paragraphs

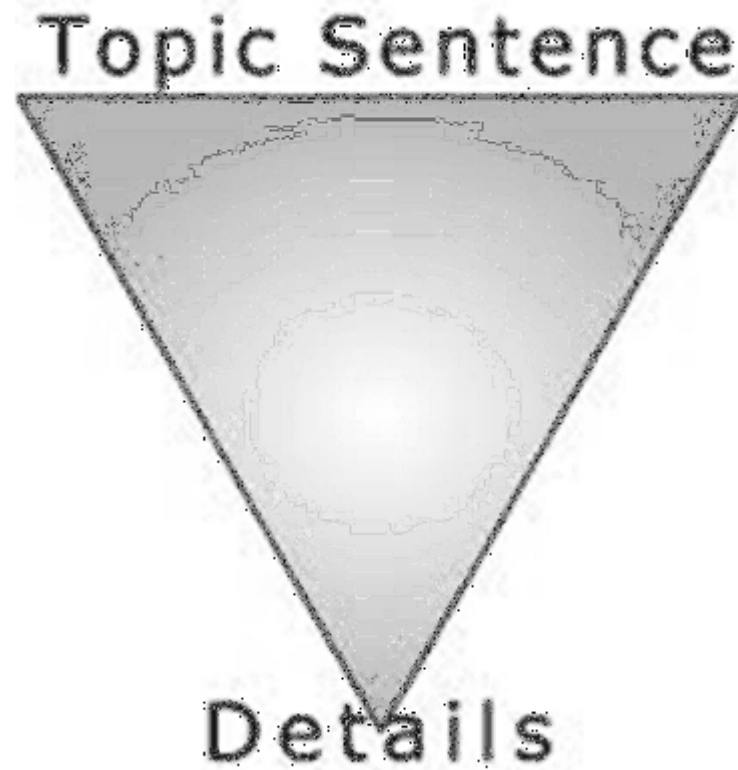


# Control your paragraphs



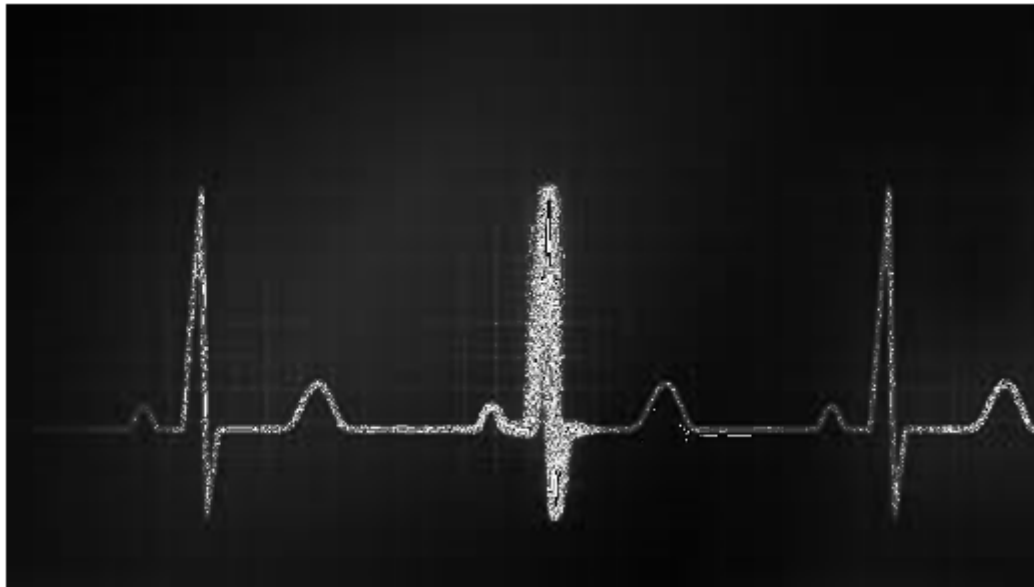


# Control your paragraphs



Always express that one main idea in a topic sentence. Always.

# Control your paragraphs



Why are topic sentences so vital for a paragraph?

# Control your paragraphs



**A topic sentence provides focus for your paragraph;** it explains the subject of the paragraph and something about that subject.

# Control your paragraphs

The army [subject] has developed plans to establish a new training ground in Kentucky [something about the subject].

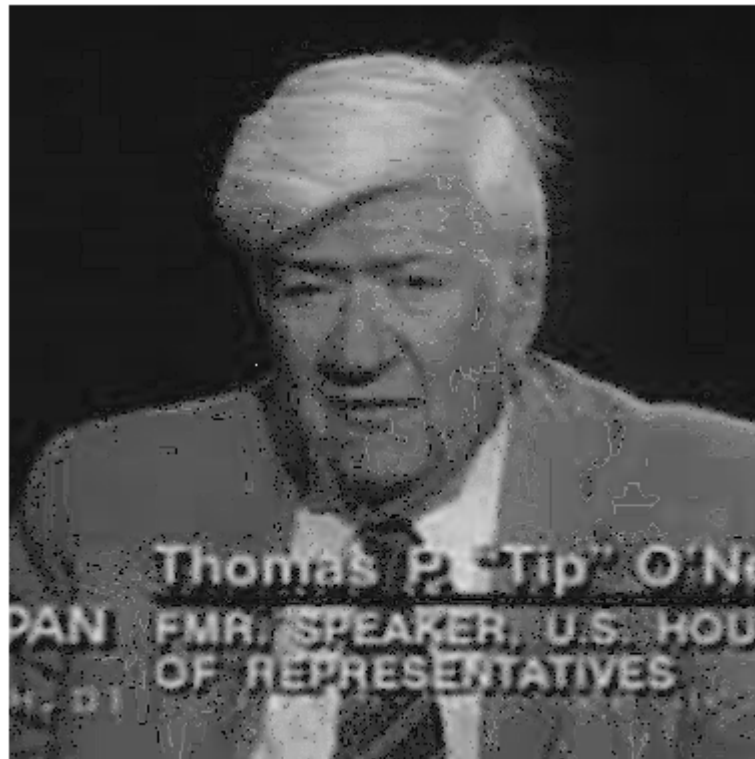
# Control your paragraphs

The officials discovered that employees bought several prohibited items with their agency purchase cards, such as large-screen tvs, jewelry, and fine cutlery. For example, the officials discovered that employees visited Best Buy stores near their homes to obtain tvs with their purchase cards. The employees also used the cards to buy diamonds and Wusthof knives over the Internet.

# Control your paragraphs

In reviews performed on selected expenditure transactions, we identified instances of employees being paid for meal per diems when a contractor had provided the employees the meal being claimed. For example, an employee visited two money managers in California to perform a “due diligence” review. The employee went out with the money managers for various meals and the money managers paid for the meals. One of the money managers paid for a dinner one day and lunch the following day. The other money manager paid for a dinner. The Department paid the employee the per diem regardless.

# Control your paragraphs



Tip: “For example,” is a good second sentence if you have a strong topic sentence. “Specifically” works pretty well, too.

# Control your paragraphs

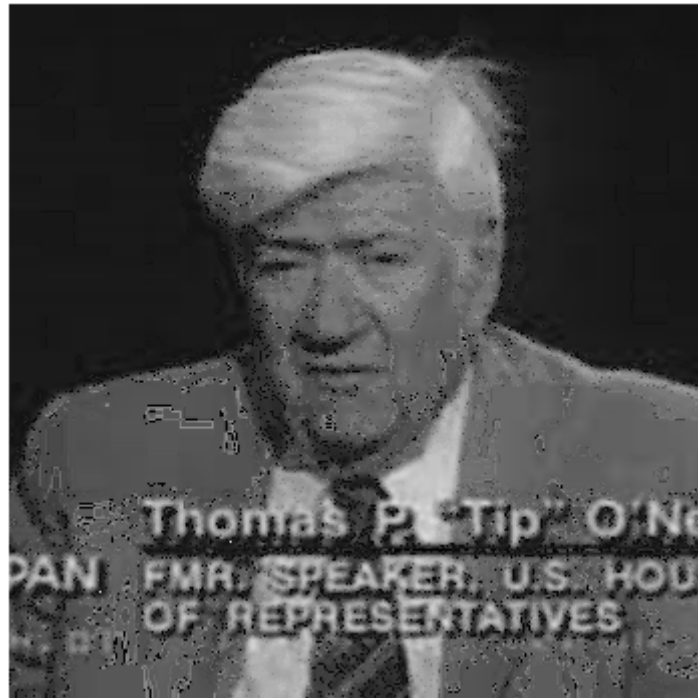
Information related to mineral tracts under the management of the Department is maintained in a database. A large amount of information related to tracts is maintained including legal descriptions of the tracts, acreage amounts, trusts, etc. Due to various reasons, such as land survey results, acreage amounts within the database are updated or changed. We identified a lack of monitoring of changes being made to the information in the database. For example, no process has been established for reconciling acreage changes in the minerals database. Errors in updating information or unapproved changes to information could occur without management's knowledge.



# Control your paragraphs

Information related to mineral tracts under the management of the Department is maintained in a database. A large amount of information related to tracts is maintained including legal descriptions of the tracts, acreage amounts, trusts, etc. **Due to various reasons, such as land survey results, acreage amounts within the database are updated or changed. We identified a lack of monitoring of changes being made to the information in the database. For example, no process has been established for reconciling acreage changes in the minerals database. Errors in updating information or unapproved changes to information could occur without management's knowledge.**

# Control your paragraphs



Tip: If your second sentence begins with “However,” you don’t have a solid topic sentence.

# Control your paragraphs



Closely related to the topic sentence: all sentences in your paragraph should clearly relate to the topic sentence

# Control your paragraphs

The closure contract specifies both Kaiser-Hill's and DOE's responsibilities. Kaiser-Hill is responsible for processing, packing, and shipping off-site all of Rocky Flats' nuclear materials and radioactive and hazardous wastes. DOE is responsible for delivering a variety of services and items to support the project. For example, the contract specifies that DOE arrange receiver sites for all the materials and wastes that must be shipped off-site and to obtain the necessary certifications for the containers in which the materials and wastes must be packed and shipped.

# Control your paragraphs

Over one million government employees, as well as members of the public work in and visit federal facilities each year. The Federal Protective Service (FPS) is the primary agency with responsibility for providing law enforcement and related security services for the nearly 9,000 facilities that are under the control and custody of the General Service's Administration (GSA). To accomplish its mission of protecting federal facilities, FPS currently has about 1,200 full time employees, and about 15,000 guards deployed at approximately 2,300 of the 9,000 federal facilities across the country. In fiscal year 2009, FPS obligated \$659 million for guard services, which represents the single largest item in its budget.

# Control your paragraphs

Thinking about paragraph unity, what do you expect the subsequent paragraph to include if this is the topic sentence?

Agencies considering implementing new telework policies must consider current and future space requirements, technology requirements, and employees' emotional attachments to their offices.

# Control your paragraphs



Order your sentences so that they flow

# Control your paragraphs



Make sentences flow by beginning with known information before moving into new information



# Control your paragraphs

- ▶ One type of thunderstorm is known as a “single-cell” thunderstorm. Basically, a single-cell thunderstorm is the lone thunderstorm that forms on a hot humid day. The heat and humidity of the day is the only trigger for the storm. This type of storm forms in an environment with little difference in the wind speed and direction—or wind shear—between the surface and cloud level.

# Control your paragraphs

*Brief paragraph that breaks the known-new contract*

RATIS is authorized and does conduct aerial hunting of coyotes in the state. In a review of information, we identified the pilot of RATIS spends a relatively minimal amount of time flying. However, the pilot's salary was still paid by the state for certain months regardless of the amount of time spent flying.

# Control your paragraphs

Lacking coherence (flow)	Improved coherence (flow)
RATIS is authorized and does conduct aerial hunting of coyotes in the state. In a review of information, we identified the pilot of RATIS spends a relatively minimal amount of time flying. However, the pilot's salary was still paid by the state for certain months regardless of the amount of time spent flying.	RATIS is authorized and does conduct aerial hunting of coyotes in the state. The pilot of RATIS spends a relatively minimal amount of time flying, according to our review of information. Regardless of the amount of time spent flying, however, the pilot's salary was still paid by the state for certain months.

# Control your sentences

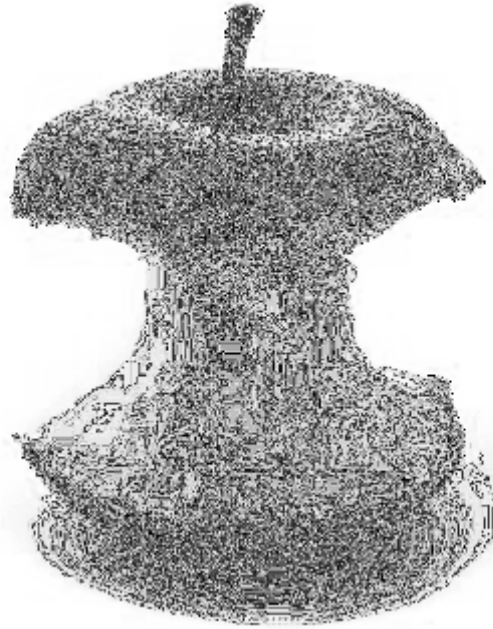
and advising general plans. . . .  
of objections to the Secretary of War  
Cameron had warned Senator Tamm  
no confidence in him at all. . . . And  
Cameron must . . . have an honest man  
that Cameron is a thief. . . .  
the War Department sold to the  
than five pounds for the same pr  
ten or eleven pounds. The  
Secretary of War, whether just  
the confidence of the country  
maker James A. Hamilton, told the  
hard-pressed Treasury Departm  
000 it needed to borrow.  
had not wanted Cameron in his  
d tried to get rid of the Secretary  
replace Cameron now, he whi

# Control your sentences

Your sentences should

- Identify “Who is doing what?”
- Primarily maintain active voice
- Use lots of verbs
- Not strain the reader’s short-term memory

# Control your sentences



Your sentences should identify “who is doing what,” by maintaining a **subject-verb-object core** as much as possible.

# Control your sentences

This sentence keeps the core together:

The agency issued  
guidelines that had to  
be completely revised  
just 3 months later.

# Control your sentences

This sentence does not keep the subject-verb-object core together.

The agency, which had delayed taking action for several years because its leadership could not decide on appropriate steps, issued—while acknowledging their preliminary nature—guidelines that, in three months, needed to be completely revised.



# Control your sentences

The **agency**, which had delayed taking action for several years because its leadership could not decide on appropriate steps, **issued**—while acknowledging their preliminary nature—**guidelines** that, in three months, needed to be completely revised.



# Control your sentences

- ▶ Minimize passive voice.

(Passive: form of the verb “to be” and past participle.)

The requirements were performed by the contractor.

The facilities were managed by the agency.

The employees are harassed by the executives.

# Control your sentences



Why does passive  
voice always get a  
bad rap?

# Control your sentences

The dismantlement of the organizational structure into component pieces by the agency had the result of a reduction of efficiency.

# Control your sentences

The dismantlement of the organizational structure into component pieces by the agency had the result of a reduction of efficiency.

The agency reduced efficiency after it dismantled the organizational structure into its components.

Use verbs, not nouns, to express action.

# Control your sentences

The new law will have an influence on future building.

The new law will *influence* future building.

We will need to perform an analysis of traffic volumes at this intersection.

We will need to *analyze* traffic volumes at this intersection. . . .

The new policy produced benefits for employees.

The new policy *benefited* employees.

We can conduct a survey of this lot.

We can *survey* this lot.

Too many nouns will achieve the dilution of writing.

Too many nouns will *dilute* writing.

# Control your sentences

## **Nouns**

Intention  
Intervention  
Distortion  
Evolution  
Interference

Discrimination

Decision  
Assumption  
Collection  
Investigation

Expansion  
Disagreement

Discussion  
Argument  
Failure

## **Verbs**

Intend  
Intervene  
Distort  
Evolve  
Interfere

Discriminate

Decide  
Assume  
Collect  
Investigate

Expand  
Disagree

Discuss  
Argue  
Fail



# Control your sentences

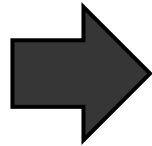
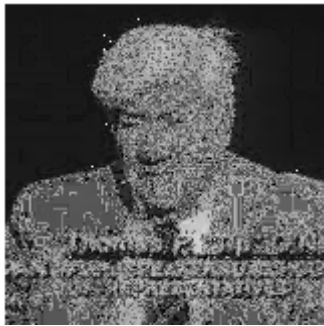
- ▶ The long concession term of the private concessionaire provides the allowance for the concessionaire to take depreciation charges on the value of the leased highway.
- ▶ Increases in drivers making phone calls are suggested by the 5-fold increase in U.S. cell subscriptions over the past 10 years and new cars that increasingly build in-dashboard phoning systems.
- ▶ Once program funds are exhausted, states with eligible projects are placed on a reimbursement backlog list by the federal government, which may be built up over several years.

# Control your sentences



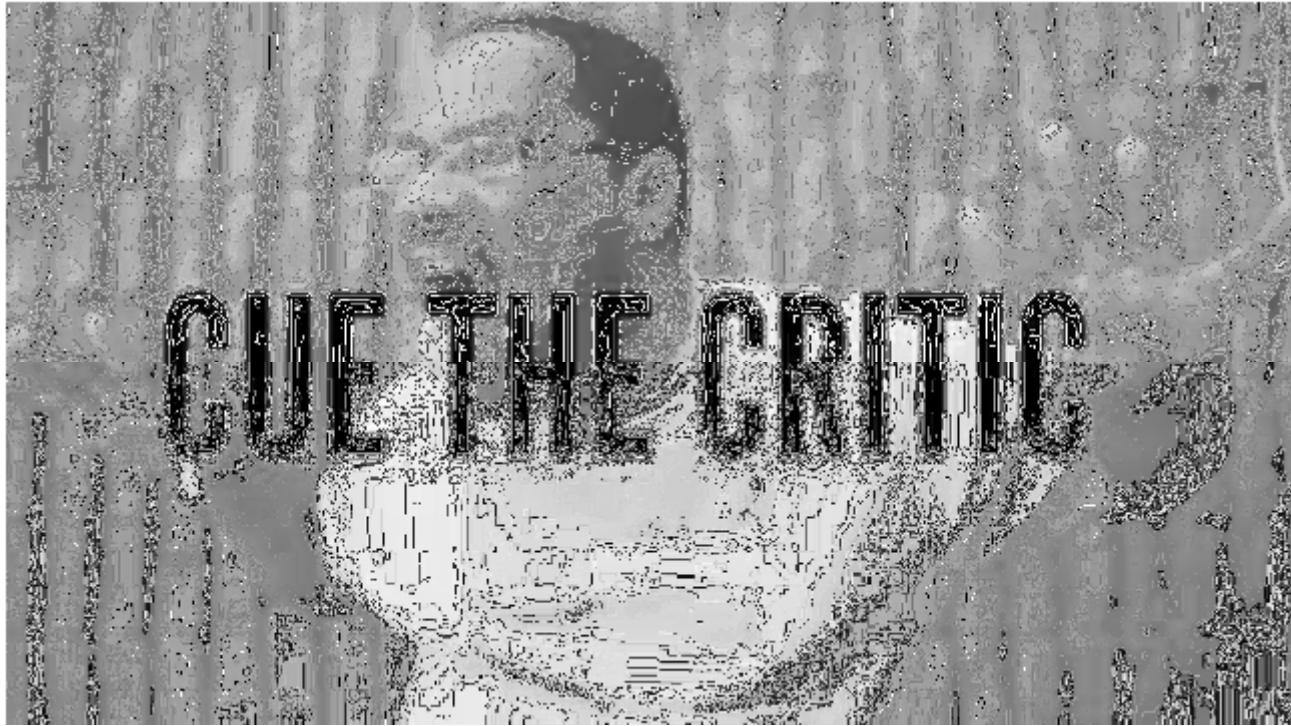
General rule of thumb: keep sentences under 35 words.

# Control your sentences



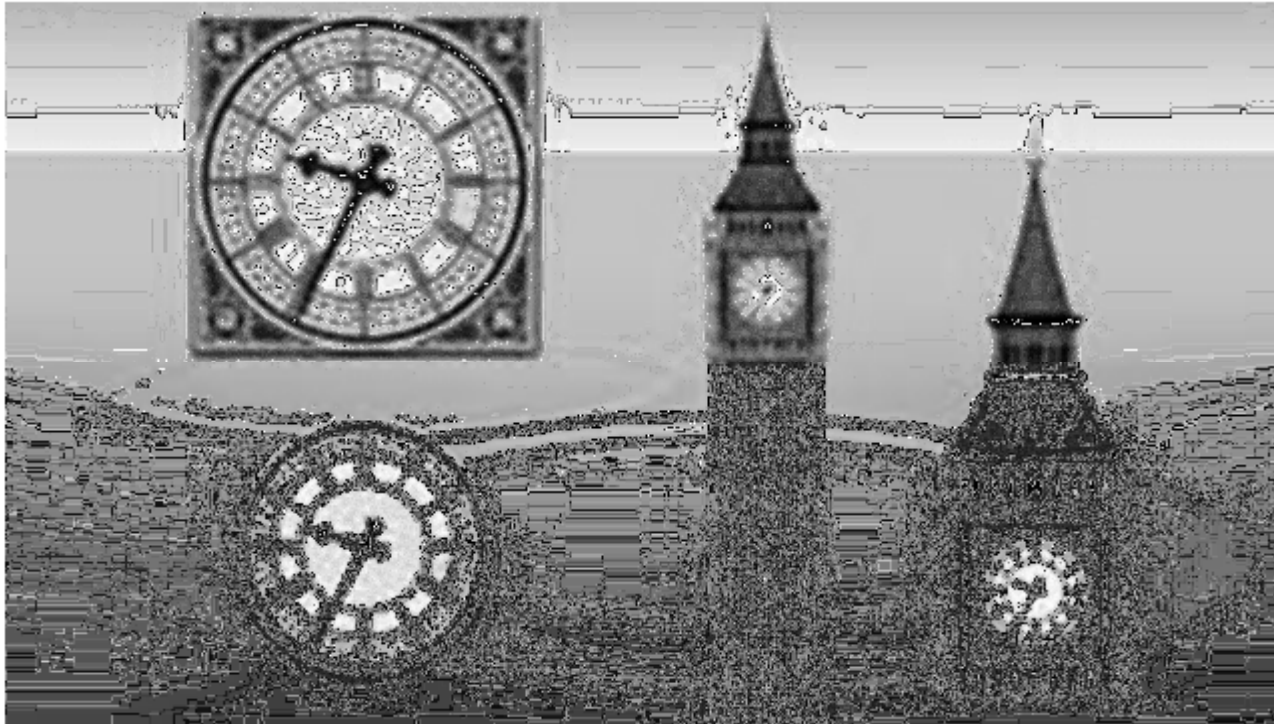
Tip: If you think your sentence is too long, read it aloud. If you have to stop and take a breath while doing so, it's too long.

# Control your review



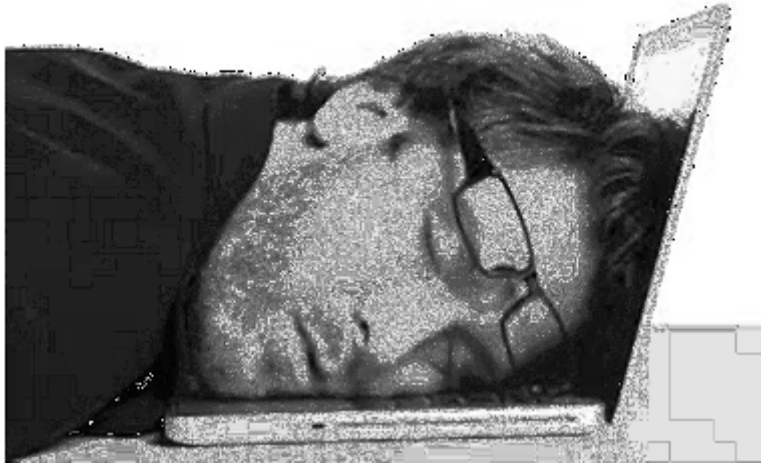
Why is reviewing your  
own writing hard?

# Control your review



Take time between writing  
and reviewing.

Don't read your document—analyze it!

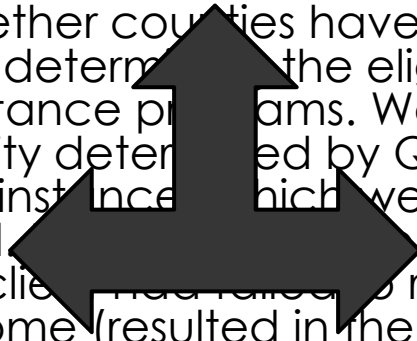


# Topic sentence and paragraph unity?



In review of information and discussions with DHS personnel, we identified information related to recipient fraud and abuse is not shared between units or other DHS programs.

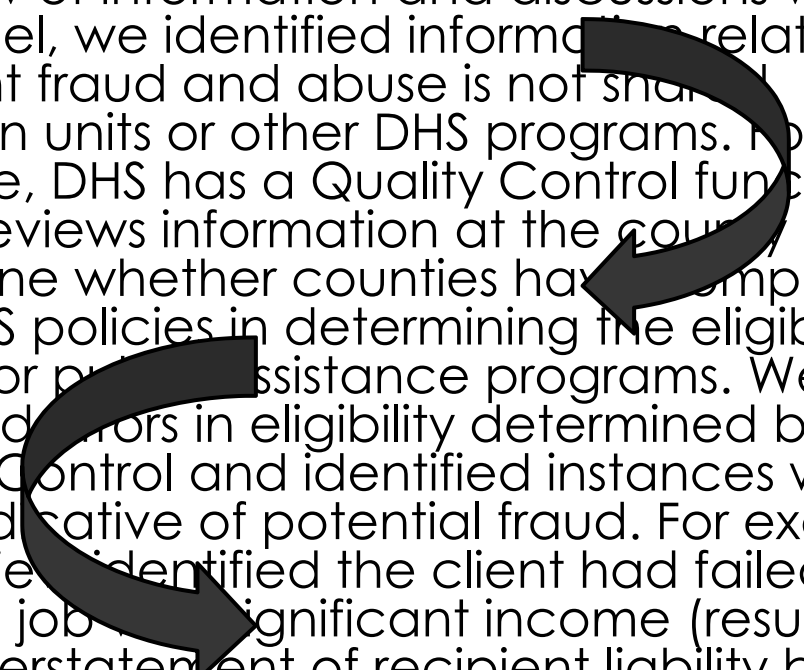
For example, DHS has a Quality Control function which reviews information at the county level to determine whether counties have complied with DHS policies in determining the eligibility of clients for public assistance programs. We reviewed errors in eligibility determined by Quality Control and identified instances which were indicative of potential fraud. In our review, we identified the client had failed to report a job with significant income (resulted in the understatement of recipient liability by \$1,175 for the month). None of this information was communicated to the SURS Unit.





# Coherence?

In review of information and discussions with DHS personnel, we identified information related to recipient fraud and abuse is not shared between units or other DHS programs. For example, DHS has a Quality Control function which reviews information at the county level to determine whether counties have complied with DHS policies in determining the eligibility of clients for public assistance programs. We reviewed errors in eligibility determined by Quality Control and identified instances which were indicative of potential fraud. For example, one review identified the client had failed to report a job and significant income (resulted in the understatement of recipient liability by \$1,175 for the month). None of this information was communicated to the SURS Unit.



# Sentence core?

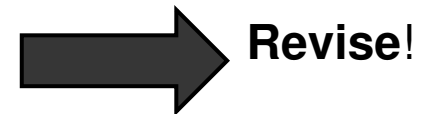
In review of information and discussions with personnel, we identified information related to recipient fraud and abuse is not shared in units or DHS programs.

DHS established a Quality Control function which reviews information at the county level to determine whether counties have complied with DHS policies in determining the eligibility of clients for public assistance programs.

We reviewed errors in eligibility determined by Quality Control and identified instances which were indicative of potential fraud.

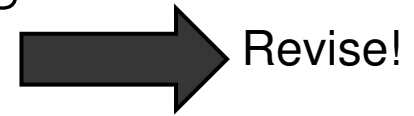
# Passive voice minimized?

- ▶ The administrator and Commission board members *are appointed by the Governor*. The administrator is subject to confirmation by the Senate. ICOA is responsible for systems development including planning, staff support, and monitoring a variety of service programs for the elderly. Planning functions include needs assessment, data analysis, development of State plans, review and approval of area agency plans, public information, and technical assistance. Monitoring includes technical assistance, training, and program evaluation. Support for the planning and program *operations is provided by fiscal and clerical staff*. ICOA is also responsible for being a visible and effective advocate for older persons. It includes the Office of the State Ombudsman for the Elderly.



# Verbs?

The *registration* and *regulation* of supervising physicians who *provide supervision* of physician assistants, residents, interns and externs, cosmetic procedures and directing physicians who supervise athletic trainers is also the responsibility of the Board.

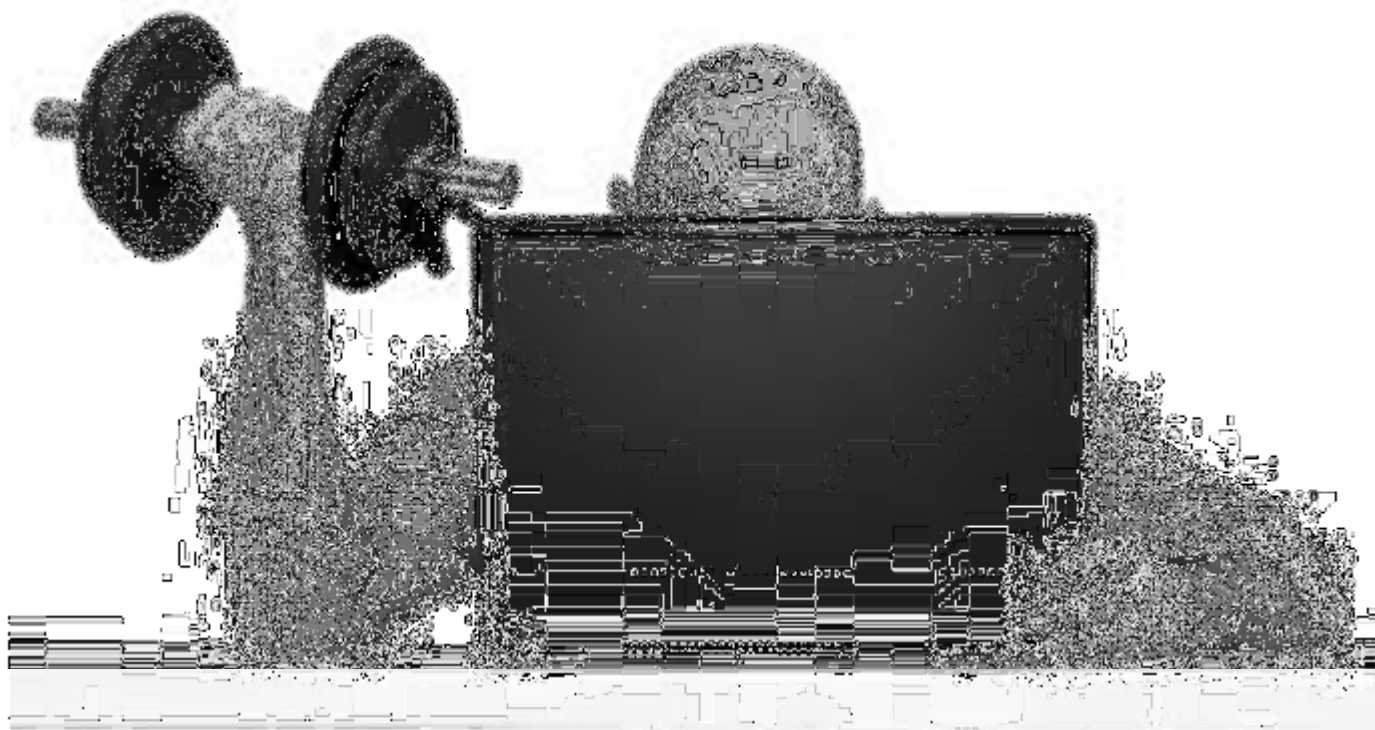


Revise!

# Short sentences?

DBO's ability to perform these checks is hindered by limitations placed on staff of regional offices to consult databases in other offices to ensure that an applicant subsidiary's proposed code does not match that of a sister subsidiary already in the program, which DBO officials told us that their rules for the database that stores subsidiary information can restrict the ability of some staff to access this system's data for determining the compliance of sister subsidiaries owned by the same companies that are serviced by different DBO district offices.









“It is good to write  
clearly, and  
anyone can.”

Joseph Williams

# Books, parts of books, and other recommended resources on writing

Stephen Armstrong and Timothy Terrell, *Thinking Like a Writer*

Jacques Barzun, *Simple and Direct*

Kenneth Davis, *Business Writing and Communication*

John K. DiTiberio and George H. Jensen, *Writing and Personality*

Stephen King, *On Writing*

Anne Lamott, *Bird by Bird*

Richard Lanham, *Revising Prose*

Harvey Lillywhite and Kevin Dungey, *Mastering Workplace Writing*

George Orwell, *Politics and the English Language*

Joseph Williams, *Style*

Plainlanguage.gov

Purdue Online Writing Lab (OWL) <https://owl.english.purdue.edu/owl/>

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