

# Effective Audit Report Writing

Presented by Mary Beth Saenz

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## Course Description

- **Communicating audit results effectively requires both knowledge of the subject and knowledge of the audience. The new administration's emphasis on transparency and goals to achieve "open government" will result in an increase in the amount and type of information being shared with the public as well as the medium for transmission. Not only is it important to employ a direct writing style, it is equally important to persuade the readers to take action and implement changes.**

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## General Course Objectives

- **Identify ways to enhance and streamline existing audit reporting process**
- **Develop a method for drafting audit reports that focus on the 3 "C's" – clear, complete, and concise**
- **Persuade readers to take action**
- **Assess and enhance logical flow of narrative**
- **Identify tools for improving basic writing skills**

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## Why write audit reports?

- Required by Standards.
- Inform - **Tell what auditors found.**
- Persuade - **Convince management of worth and validity of findings.**
- Get Results - **Move management toward change and improvement.**

Sawyer, Lawrence. *Sawyer's Internal Auditing*. Institute of Internal Auditors

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## 5 Characteristics of a Good Audit Report

- It complies with Yellow Book standards.
- It achieves its purpose.
- It is clear.
- It lets the reader know the severity of the problems.
- It lets the reader know how to correct the problems.

(Based on a list from the *Basics of Business Writing* by Marty Stuckey, 1992)

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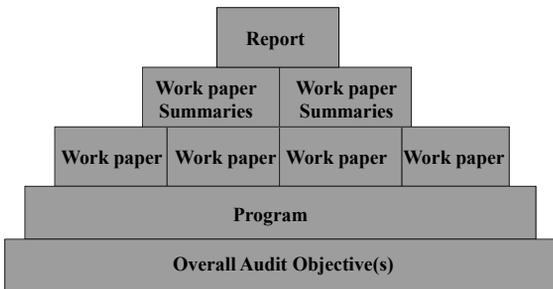
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## From Audit to Report



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## The Reporting Process

- **Begin your enhancement of audit reports by examining your internal reporting process.**
  1. WHO drafts report content
  2. WHEN and HOW do they draft
  3. WHO reviews/edits/revises the report content
  4. WHO assesses content for supportability based on audit documentation
  5. HOW and WHEN is the revised draft shared with the audit team
  6. WHO approves changes made to the original draft
  7. WHO signs off on the finished version of the report

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## Ensuring/Achieving the 3 C's

- **Concise – identify key point(s) and prioritize**
- **Complete – determine what types of information (and how much) are needed to support each key point**
- **Clear – consistently apply standards for coherent written communication**

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## Logic Diagrams

- **Steps in diagramming logic**
  - Identify the key elements/issues/statements
  - Determine if/then, independent/dependent relationships between each
  - Chart the statements and relationships
  - Test the logic with critical thinking criteria to ensure sound reasoning

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## Logic Diagrams Simple Example

I have a vegetable garden in my backyard. My backyard is a good place to grow vegetables. Having rich soil, it enables vegetables to obtain valuable nutrients from the earth. Gardens need at least 6 hours of direct sunlight to grow most vegetables. The lack of trees in my backyard provides full sun for 8 hours a day.

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## Logic Diagrams Simple Example

- My backyard is a good place to grow vegetables. ( A )
- Having rich soil, it enables vegetables to obtain valuable nutrients from the earth. ( B )
- Gardens need at least 6 hours of direct sunlight to grow most vegetables. ( C )
- The lack of trees in my backyard provides full sun for 8 hours a day. ( D )

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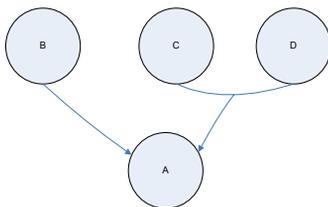
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## Logic Diagrams Simple Example



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## Logic Diagrams Audit Example

The Agency has not devoted adequate time or resources to property management. Periodic inventories of accountable property were not conducted and departing employees did not always return all property that had been issued to them. Further, although the agency did document the disposal of laptop computers, it did not adequately document that all sensitive or classified information had been sanitized prior to their disposal.

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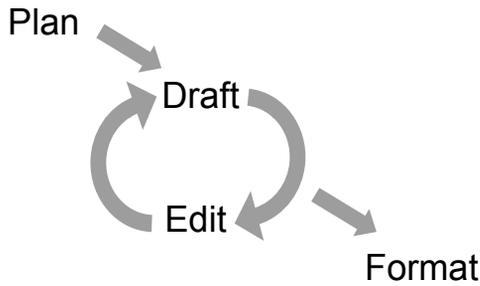
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## Four Phases in the Writing Process



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## Percentage of Time Spent on Each Phase

In *Basics of Business Writing*, the author recommends spending the following percentages of time on each phase of the writing process (not to be confused with the audit process):

- Planning - 40%
- Drafting - 30%
- Editing - 20%
- Format - 10%

From *Basics of Business Writing* by Marty Stuckey

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## Three Stages of Planning

- Focus
- Generate Ideas
- Organize Ideas

Deliverable for Planning Process:  
Overall Conclusion and Outline

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## Focus

*Before you can begin, you must make sure you are ready to write!*

Ask yourself these questions:

- **What is my message?**
- **What is my writing objective?**
- **Who is my audience?**
- **What is my medium?**

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## Generating Ideas

- **If you're writing an audit report, then your ideas for your overall message come from your summary memos AND your audit objective(s).**
- **If you're writing something else, you can use mind mapping and brainstorming to generate ideas.**

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## Organizing Ideas

- **When using effective writing techniques, the most important idea comes first.**
- **When using effective writing techniques, ideas must be arranged logically.**

What will be most important to your reader?  
 How will your reader think about your issues?

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## Organizing Ideas

- **Consider using a logic diagram to see how different findings/issues might best support the overall conclusion.**
- **Always verify type/quantity/quality of audit evidence BEFORE beginning to write the report.**
- **If you don't use a logic diagram, create an outline. Work from that outline to develop the content of the report.**

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## Strategies for Audit Reports

- **Expand your message into an Executive Summary. Make sure it includes most important points from outline.**
- **Draft the body using your summary memos and outline. Flesh out each finding, making sure each one has all the elements. Then, add transitions.**

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## General Drafting Tips

- Do one thing at a time.
- Write without stopping.
- Work during your best hours.
- Create a conducive environment.

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## More General Drafting Tips

- Leave room for notes.
- When you want to delete something, cross it out with one line or use strikethrough on the computer.
- Be flexible--don't get too attached to what you have written.
- Others?

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## Three Stages of Editing

- First - Edit for organization.
- Second - Edit for readability.
- Last - Edit for errors (proofreading).

Editing documents in this order prevents you from proofreading text you should really delete!

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## Edit for Organization

- Does the document meet its objective?
- Is the organization logical?
- Is the content complete?
- Is each key issue/element/finding fully supported?

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## Edit for Readability

- Will the audience understand the message?
- Has all jargon been eliminated or defined?
- Do the sentences vary in length, and are most of them short?
- Is active voice used wherever possible?

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## Edit for Readability

Try editing this sentence:

After reviewing the research and in light of the relevant information found within the context of the conclusions, we feel there is definite need for some additional research to more specifically pinpoint our advertising and marketing strategies.

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## Edit for Readability

Here's one revision:

We need additional research to pinpoint our advertising and marketing strategies.

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## Edit for Errors (Proofread)

Are there any:

- Grammar mistakes?
- Misspelled words?
- Misused words?
- Incorrect amounts?

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## Looking Good

- Headings
- Bulleted lists
- White space
- Graphics
- Tables

Is the format consistent??

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## Let's Practice!

### Exercises

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### IN-CLASS EXERCISE

#### Personal commitment – "Actions I Will Take"

- *Considering your office's resources and current report writing/development process, write down at least 3 practical steps that you can take to improve your contribution to the report writing process.*
- *Identify at least one challenge your organization faces in writing/preparing audit reports, and write down one possible solution.*

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# **Reporting Audit Results**

INSTRUCTOR:  
Mary Beth Saenz



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Sources of Information for Your Audit Report:

Audit Findings/Finding Control Sheet  
Documentation Section Summaries

Sources for Findings and Summaries:

Working Paper Results and Conclusions

Sources for Working Paper Conclusions:

Documented Audit Evidence/Results of Audit Procedures  
Working Paper Objectives

Sources for Working Paper Objectives and Audit Procedures:

Audit Objectives

Based on the audit objectives – you should already have a picture in your mind of what possibilities exist for the audit report.

**Note:** Carefully review and assess section summaries and working paper conclusions before incorporating the information in a draft audit report. .

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## Finding Control Sheet

W/P Reference	Finding	Resolution
<b>C.2.1 (Summ Memo)</b>	<b>Fringe Benefit Calc</b>	<b>Report pg 3 ¶ 2</b>
<b>F.5.1 (Summ Memo)</b>	<b>Missing Payables</b>	<b>Report pg 2 ¶ 1</b>
<b>B.3.1 (Summ Memo)</b>	<b>HR Files Incomplete</b>	<b>Immaterial 3 items found discussed w/mgmt during Exit</b>

**Remember** – at the summary memo there should be a W/P reference (or references) to the evidence that supports the findings.

A finding control sheet (aka issue control sheet) is a way of tracking all “possible” findings – all issues. An audit draft begins and ends with this sheet. If your draft is complete and there are issues without anything in the “resolution” column, don’t move forward! Make sure that all issues are either addressed in the report or disposed of in the proper way.

Other variations of a Finding Control Sheet include columns for each of the elements of a finding – which can facilitate identification of cross-cutting issues where cause, condition, or effect may overlap. Still others may have an evidence assessment matrix incorporated in which auditors indicate workingpaper references for each type of audit evidence and then allow for an assessment of overall quantity/quality of evidence to support for each issue.

## Reporting Audit Results

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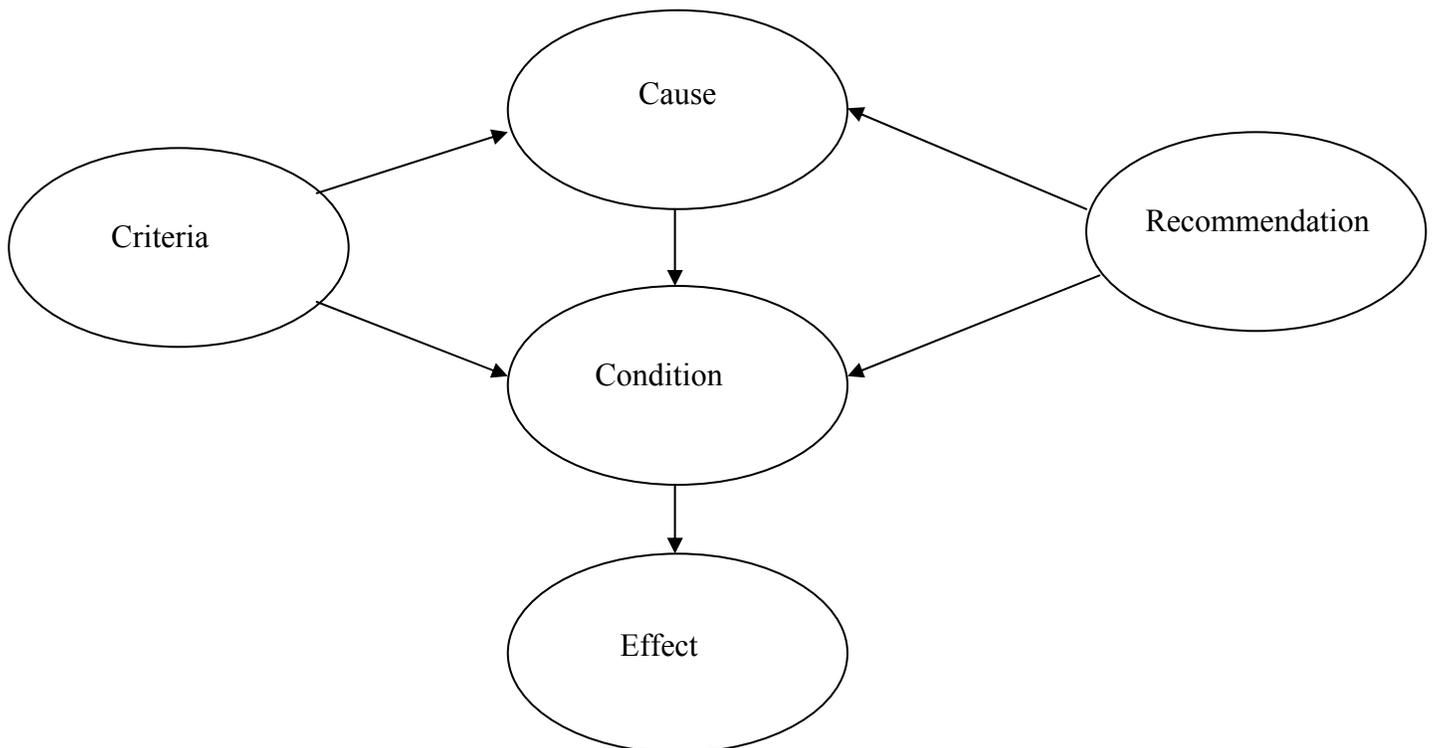
## Elements of a Finding

"Audit findings have often been regarded as containing the elements of criteria, condition, and effect, plus cause when problems are found. However, the elements needed for a finding depend entirely on the objectives of the audit. Thus, a finding or set of findings is complete to the extent that the audit objectives are satisfied and the report clearly relates those objectives to the finding's elements."

--*Government Auditing Standards*  
2003 Revision

The 2007 revision uses different wording, but the meaning stays the same. Not every finding will have or need every possible element.

### Diagramming a basic audit finding:



### Reporting Audit Results

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**Identify the elements of a finding in the following paragraphs.**

The lack of clarity in the "fair market price" terminology has contributed to a disparity in litter pick-up contract prices. During the period under audit, litter pick-up prices in the Houston area ranged from \$25 per acre to \$7 per acre. While some variance in per-acre prices can be expected due to differences in factors such as litter volume or dump fees, it seems unlikely that prices should vary to this extent. The wide variance in litter pick-up prices suggests that the State may have paid too much for some litter pick-up services.

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The divisions do not routinely monitor to ensure compliance with the Federal Highway Program Manual's (FHPM) deadlines. Specifically, these deadlines call for the department to begin construction within 10 years of funding for right-of-way acquisition activities, or to begin acquiring right of way within 5 years of funding preliminary engineering projects. If the construction or acquisition of right of way does not begin within the deadlines, the Department is liable to repay the total federal funds provided on the project. Although we did not note any instances where the deadlines had not been met, failure to monitor compliance with these requirements places the Department at risk for these funds, and may delay conversion of federal obligations to cash.

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**Compare the two sample audit write-ups below. Which one is more "reader-friendly?" Why?**

**AICPA Standard**

We have completed our limited-scope internal control review of selected accounting practices of the Board of Osteopaths for the period October 1, 2000 through September 30, 2001. The purpose of our audit was to determine if the internal controls provide reasonable assurance that assets are safeguarded and properly accounted for to ensure compliance with laws and regulations.

Our audit was performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States and accordingly included tests of the accounting records, a review of the system of internal control, and such other auditing procedures as we considered necessary in the circumstances.

**Finding No. 1**

Travel advance receivables were overstated compared to actual amounts due to the general fund from travelers. The travel advance receivable balance in the general fund was an estimated \$326,000 over actual amounts due. Entries to liquidate advance receivable amounts were not being properly posted at the time advances were repaid by travelers. The automated system has not been programmed to generate a balancing entry in the advance receivable fund when the travel refund cash account is adjusted.

**Finding No. 2**

Fixed asset carryover balances from FY 1999, and FY 2000 fixed asset purchases and disposals were not recorded in the automated system. Management has not established procedures for updating the fixed asset function of the new automated accounting system, however, its reports are used as the City's official record.

**Reporting Audit Results**

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## Sample Revision

This audit of selected accounting controls of the Board of Osteopaths covered the period October 1, 2000 through September 30, 2001. Our objective was to determine if the internal controls provide reasonable assurance that assets are safeguarded and properly accounted for in accordance with laws and regulations. The audit scope and methodology included tests of the accounting records, a review of the system of internal control, and other procedures. The audit was conducted in accordance with generally accepted government auditing standards.

### AUDIT FINDINGS

#### **Accounting procedures need to be integrated with use of the automated accounting system in order to properly account for and manage assets.**

The Financial Services Division has not integrated its manual processes with all features of the automated accounting system acquired in 1998. Consequently, the system cannot provide accurate information on assets. Specifically, because certain features of the system have not been enabled or integrated with existing procedures, discrepancies exist between actual and reported assets. The most significant of these discrepancies concerned:

- ◆ Travel advance receivables overstated by \$326,000; and
- ◆ Material misstatements of the fixed assets inventory.

**Travel advance receivables overstated:** Travel advance receivables were overstated because entries to liquidate advance receivable amounts were not being properly posted at the time advances were repaid by travelers. As a result, the travel advance receivable balance in the general fund was an estimated \$326,000 over actual amounts due. This has occurred because a feature was not enabled in the automated system that generates a balancing entry in the advance receivable fund when the travel refund cash account is adjusted.

**Fixed assets misstatements:** In addition, the automated system's fixed assets accounts should be updated. Fixed asset carryover balances from FY 1999, and FY 2000 fixed asset purchases and disposals were not recorded in the automated system. As a result, the fixed asset balance at September 30, 2001 is materially misstated.

## Reporting Audit Results

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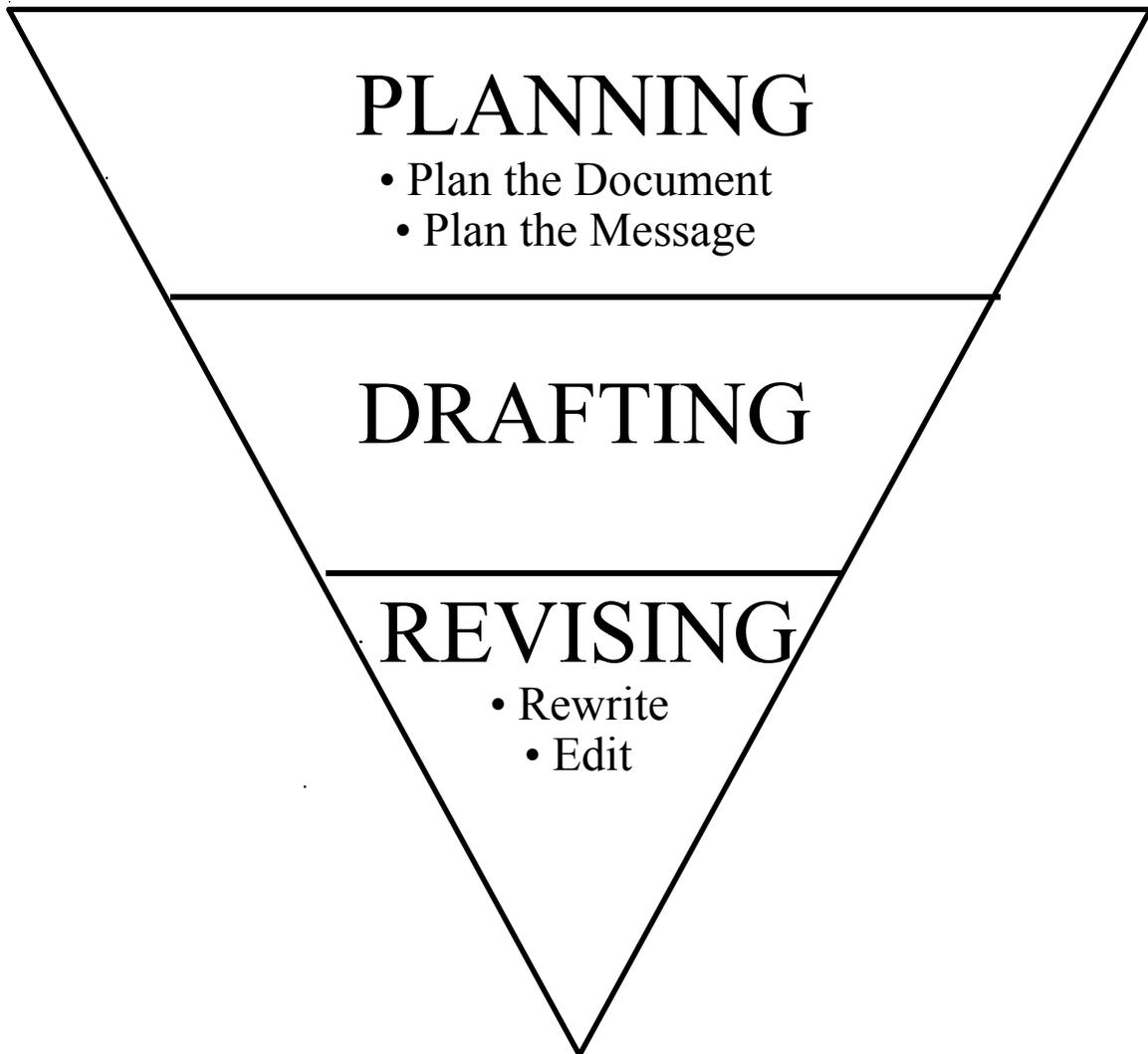
**In the process of communicating what pitfalls can occur?  
What happened while reading the AICPA and revision  
samples?**

<b>PHASE</b>	<b>PITFALLS</b>
<b>1. Encoding</b> Symbols chosen to carry the message.	Badly encoded messages: <ul style="list-style-type: none"><li>• Use of jargon</li><li>• Omission of key ideas</li><li>• Lack of logic in message</li><li>• Incomplete ideas</li></ul>
<b>2. Transmission</b> Medium through which the message flows.	<ul style="list-style-type: none"><li>• Faulty channel selection (too long; poorly formatted media)</li><li>• Noise in communication channel (higher priority events, opposing views)</li></ul>
<b>3. Reception</b> Message exposed to receiver.	Filtered or weak reception <ul style="list-style-type: none"><li>• Poor retention</li><li>• Non retention</li><li>• Receiver too busy distracted</li></ul>
<b>4. Decoding</b> Receiver translates symbols into meaning	Misread by Receiver <ul style="list-style-type: none"><li>• Selectivity</li><li>• Cultural/Language/ Education/Attitude differences</li><li>• Distortion</li><li>• Organizational conflicts</li></ul>
<b>5. Feedback</b> Evaluate if communication was effective.	In one-way communication, sender may never know if message accurately received.

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## Writing Process

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### **Plan to Write**

- Audience Analysis
- Plan the Document (Format)
- Plan the Message (Purpose, Outline)

### **Draft**

### **Review/Edit**

- Stages of Review (Organizational, , Logical, Format, Deductive Structure, Paragraph Coherence, Content Coherence & Congruity)
- Stages of Edit (Clarity/Specificity of Terms, Transitions, Grammar, Punctuation, Exhibits)

### **Reporting Audit Results**

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## Planning

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### How to increase your report's impact.

#### Substance—Plan the Message

- Who is your audience?
  - How much understanding of the subject does the target reader(s) have?
  - May need to organize and format for multiple audiences.
- How much do they already know?
  - Provide context.
  - Balance information to keep problems in perspective.
- What is their burning question?
  - Quantify whenever possible.
  - Emphasize actual and potential consequences.
- How much time will they spend reading your report?
  - Write for quick grasp.
- What sections of your report will they focus on?
  - Always provide a summary.

#### Style—Plan the Document

- Limit summary to one page.
- Make summary easy to find:
  - place at front,
  - use different font style
  - use colored paper
- **Use bold fonts** to highlight **key ideas**, but don't overuse.
- Use bullets whenever possible for ease of reading.

#### Example:

#### Writing for academic panel vs. elected commission

Differences in:

- Language
- Sentence length
- Comparisons
- Evidence
- References
- Sources

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## Guidelines for Effective Formatting

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*"With the advent of desktop publishing...Too often 'ransom note' typography is prevalent, and I frequently get the anxious feeling that letting authors set type is like letting babies play with razor blades."*

*-Sharon Ferguson, Manager  
Publishing Advisor Program  
U.S. General Accounting Office*

One key element that affects readability, either positively or negatively, is page layout. The overall effect of the page as the eye first scans its shape contributes to or detracts from comprehension of the relationships and the ability to read from line to line without losing place. Elements of page layout include: text alignment (justified, ragged right, centered); spacing among paragraphs and headlines, and placement, style, and content of graphics.

### **Visual Continuity**

Use paragraph and line spacing to group heads, subheads, and their accompanying text. Use extra space between separate sections to distinguish them.

#### **Establishing Visual Hierarchy**

- All headlines should be in the same type font. Distinguish the first and second level heads by varying size, indents, and/or capitalization style.
- Use several ways to indicate hierarchy. Indents and hanging indents add texture and shorten line length.

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## Use of Visuals/Graphics

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Present visuals in a consistent manner, after they are referred to in the text and with captions or titles that give concise descriptions of the visual information.

### **RULES:**

1. Every visual (graph, table, illustration, chart, exhibit) should stand alone. That is, the reader must be able to decipher the meaning of the visual without having to read the text.
2. Always "source" the visual. At the bottom of the illustration, place a note which identifies the source, whether from an outside entity, a publication, or from "audit analysis."
3. Captions should clearly relate to the visual—either through placement inside the borders of the exhibit, or use of other typographical clues.
4. Use hierarchical considerations when formatting the heads and text of visuals. Make them consistent with the heads, subheads, and text of the document.
5. If the visual is lengthy, detailed, and peripheral to the discussion, place it in an appendix. However, even material in an appendix should be mentioned or referred to in text; otherwise, the information in the appendix is superfluous.
6. The complexity of the visual should depend on how knowledgeable the readers are on the subject. Nonexperts will require lengthier explanations than will experts.

### **Graphical Excellence**

Graphical displays should show the data and:

- Induce the viewer to think about the substance rather than about methodology, graphic design, or the technology of graphic production
- Avoid distorting what the data have to say
- Present many numbers in a small space
- Make large data sets coherent
- Encourage the eye to compare different pieces of data
- Reveal the data at several levels of detail, from a broad overview to the fine structure
- Serve a reasonably clear purpose: description, exploration, tabulation, or decoration
- Be closely integrated with the statistical and verbal descriptions of a data set.

Adapted from: *The Visual Display of Quantitative Information*, 2<sup>nd</sup> edition, 2001. Graphics Press, Cheshire, CT

### **Reporting Audit Results**

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## Tables

A table can present data more precisely than the text can, and is more accurate than a graphic presentation. Tables facilitate comparisons among figures, but are not useful at showing trends.

### Elements of a Table

- } **Table number.** Tables should always be numbered, and referenced in the text as "Table 4," rather than "the table below." If the report contains more than five tables, include a list of the tables on a separate page after the Table of Contents.
- } **Boxhead.** The boxhead contains the column headings. These should be concise and descriptive. Units of measurement should either be specified in the column heading or in parenthesis immediately below the heading. Avoid vertical lettering.
- } **Stub.** The left-hand vertical column of a table is the stub.
- } **Body.** The body comprises the data below the boxhead and right of the stub.
- } **Rules.** These are the lines that separate the table into its various parts. Horizontal lines are placed below the title, below the column headings, and below the body of the table. Tables should not be closed at the sides.
- } **Footnotes.** Footnotes are used to explain individual items in the table, referenced by symbols (\*, #) or lowercase letters (rather than numbers) are used to key table footnotes. Numbers are not used because they might be mistaken for data in the table.
- } **Source line.** The source line appears below any footnotes. All tables in audit reports should be sourced, whether the data was provided by the auditee, or a government entity, or resulted from audit analysis.
- } **Continued lines.** When a table must be continued on another page, repeat the boxhead and give the table number at the beginning of each new page, with a "continued" label: "Table 3, continued"
- } **Landscape tables.** Tables which must be presented in the "landscape" (horizontal) orientation on a page, rather than "portrait" (vertical), should have the boxhead to the reader's left.

## Reporting Audit Results

**EXERCISE:** Compare the tables below. What formatting elements enhance readability? What formatting elements detract from readability?

Exhibit 1  
**DISTRICT 5**  
**Safety Efforts and Costs**  
**24 Employees**

SAFETY-RELATED COSTS	FY 91	FY 92	\$	% VAR	PER EMPL \$ VAR
<b>Lost Time</b>					
• # Hours	1,239	1,392			
• Dollars	\$20,964	\$23,553	\$2,589	12%	\$107
<b>Light-Duty</b>					
• # Hours	2,628	2,583			
• Dollars	\$20,025	\$19,682	(\$343)	(2%)	(\$14)

SOURCE: Operations and Maintenance FY 91 and 92 personnel records, and audit estimates of per-employee averages.

**EXHIBIT 2:  
DISTRICT 5  
Safety Efforts and Costs**

Safety-Related Costs	Per District				Per Empl \$ Var
	FY 91	FY 92	\$	% Var	
<b>Lost Time</b>					
• # Hours	1,239	1,392			
• Dollars	\$20,964	\$23,553	\$2,589	12%	\$107
<b>Light-Duty</b>					
• # Hours	2,628	2,583			
• Dollars	\$20,025	\$19,682	(\$343)	(2%)	(\$14)

Source: Operations and Maintenance FY 91 and 92 personnel records, and audit estimates of per-employee averages.

**Exhibit 3  
DISTRICT 5  
Safety Efforts and Costs**

SAFETY-RELATED COSTS	PER DISTRICT				PER EMPL \$ VAR
	FY 91	FY 92	\$	% VAR	
<b>Lost Time</b>					
• # Hours	1,239	1,392			
• Dollars	\$20,964	\$23,553	\$2,589	12%	\$107
<b>Light-Duty</b>					
• # Hours	2,628	2,583			
• Dollars	\$20,025	\$19,682	(\$343)	(2%)	(\$14)

SOURCE: Operations and Maintenance FY 91 and 92 personnel records, and audit estimates of per-employee averages.

**Exhibit 4**  
**DISTRICT 5**  
**Safety Efforts and Costs**

SAFETY-RELATED COSTS	PER DISTRICT				PER EMPL \$ VAR
	FY 91	FY 92	\$	% VAR	
<b>Lost Time</b>					
• # Hours	1,239	1,392			
• Dollars	\$20,964	\$23,553	\$2,589	12%	\$107
<b>Light-Duty</b>					
• # Hours	2,628	2,583			
• Dollars	\$20,025	\$19,682	(\$343)	(2%)	(\$14)

SOURCE: Operations and Maintenance FY 91 and 92 personnel records, and audit estimates of per-employee averages.

**Figure 5: Project Financial Information**

Project	Budgeted	Expended or Encumbered	Balance	% Rem.
CTECC	\$38,452,376	\$33,578,657	\$4,873,719	12.7%
CAD	\$12,009,996	\$8,681,609	\$3,328,387	27.7%
Radio	\$62,005,107	\$53,180,862	\$8,824,245	14.2%
Mobile Data	\$5,865,000	\$1,883,339	\$3,981,661	67.9%
RMS	\$4,769,374	\$4,569,483	\$199,891	4.2%
	<b>\$112,467,479</b>	<b>\$95,441,128</b>	<b>\$17,026,351</b>	<b>15.1%</b>

SOURCE: City financial and project management systems, as of May 5, 2003.

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## **Graphs**

Graphs are able to show significance in data which is not readily apparent in tables, such as trends, movements, distributions, and cycles. However, although graphs present information in more interesting and comprehensible form, they are less accurate. To address this, graphs are often supported by tables with the precise data (usually in an appendix or attachment).

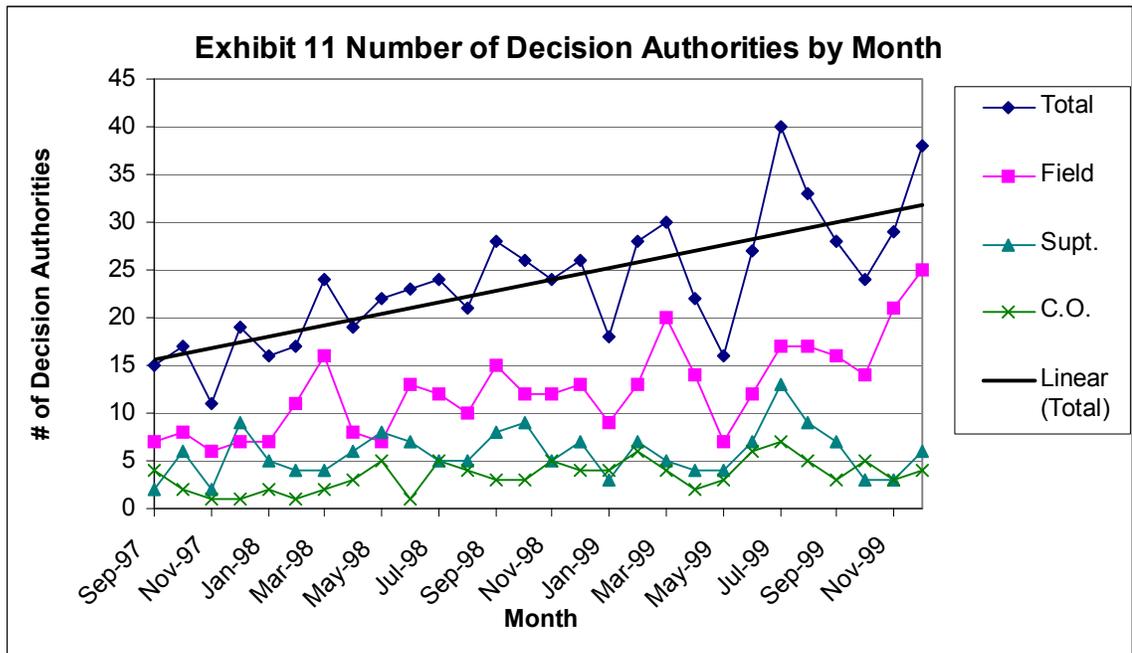
### **Types of Graphs**

- Line graphs
- Bar graphs
- Pie graphs
- Picture graphs

### **Line graphs**

- The title should describe the data clearly and concisely.
- Indicate the zero point of the graph (the point where the two axes meet). If this is inconvenient, insert a break in the scale.
- Graduate the vertical axis in equal portions from the least amount at the bottom to the greatest amount at the top. The caption for this scale is placed at the upper left.
- Graduate the horizontal axis in equal units from left to right. If a caption is necessary, center it directly beneath the scale.
- Graduate the vertical and horizontal axes so that they give an accurate visual impression of the data—do not distort the curve created by the line. This distortion can be avoided if the scales maintain a constant ratio.
- Hold grid lines to a minimum so the lines of the chart can stand out.
- Include a key which lists and explains symbols.

## Line Graph



For the majority of supervisors below the level of superintendent, assignment as a DA is a rare occurrence. Superintendents and some central office staff are called on to resolve grievances more frequently; however, none of these staff have been assigned more than 4 grievances per month between September 1, 1997 and December 31, 1999. 54 of 116 (46.6%) field supervisors were assigned only 1 grievance over the entire period reviewed. 100 of 116 (86.2%) field supervisors were assigned fewer than 10.

---

## Bar and Pie Graphs

**Bar graphs** are useful for showing quantities of the same item at different times, quantities of different items for the same time period, or quantities of the different parts of an item that make up the whole.

- Bar graphs can be constructed vertically or horizontally.
- Bars must be labeled, or a key which identifies the subdivisions should be included.

**Pie graphs** display proportions effectively, demonstrating the relative percentages or relative quantities of several parts of a whole.

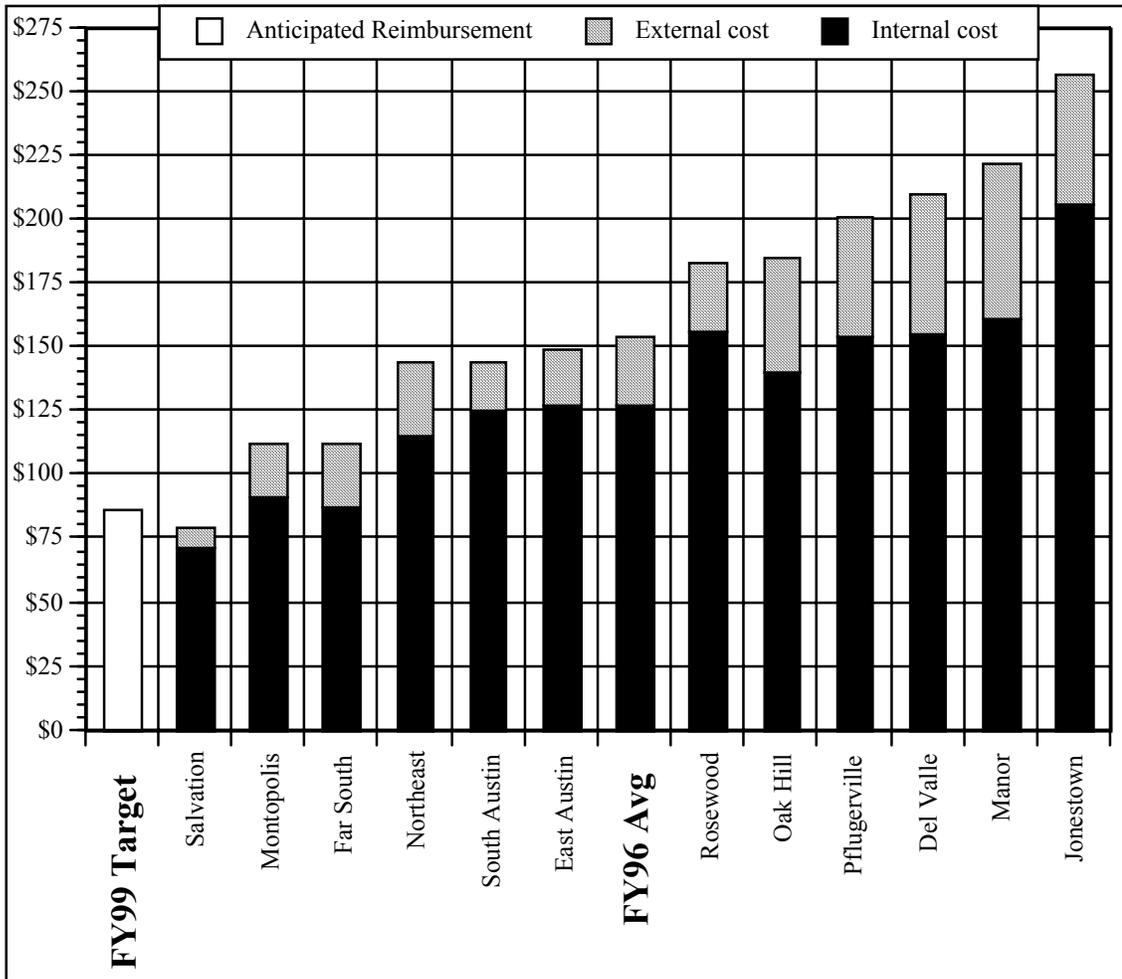
- The complete 360° circle is equivalent to 100 percent; therefore each percentage point is equivalent to 3.6°.
- Shade the wedges clockwise from light to dark.
- Proportion the wedges clockwise from largest to smallest.
- Keep all labels (callouts) horizontal.
- Give the percentage value of each wedge.
- Make sure all wedges (and percentage values) add up to 100 percent.

**Picture graphs** are similar to bar graphs, except they use a symbol of the item presented.

- Show larger quantities by increasing the number of symbols, rather than by creating a larger symbol. (It is difficult to judge relative sizes accurately.)
- Make each symbol self-explanatory.

**EXERCISE:** Compare the bar and pie graphs on the following pages. What elements improve readability? What elements detract from readability?

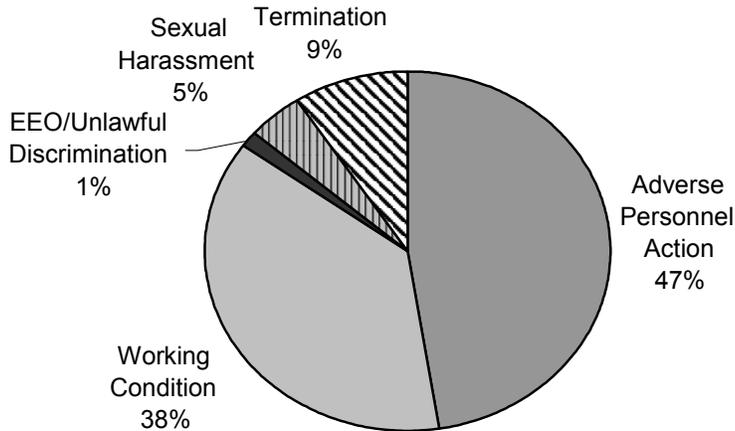
**Health Clinics**  
**Adjusted total cost comparison among clinics for billable and nonbillable encounters combined.**



**External Costs:** City/County corporate overhead (payroll, HRD, treasury, controller's office, etc.) along with capital improvement projects, rent, depreciation, etc.  
**Internal Costs:** Physicians, nurses, medical supplies, pharmacy, etc.

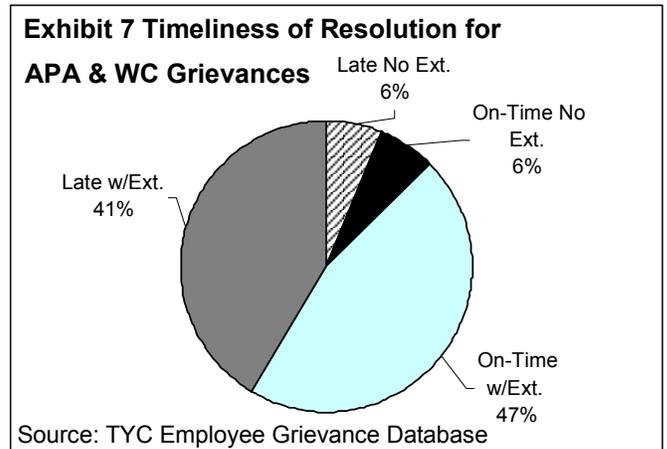
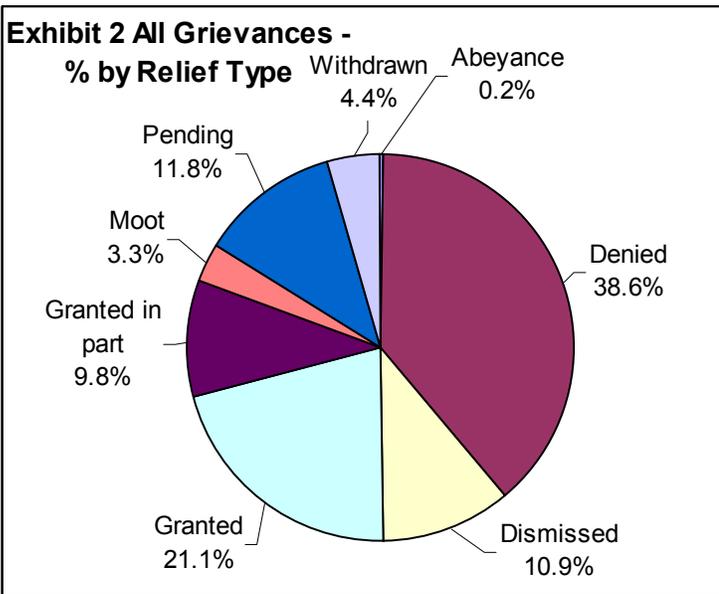
**Exhibit 4 Percent of Total Grievances Filed by Category  
9/1/97 to 12/31/99**

**TOTAL GRIEVANCES = 1028**



Source: IAD analysis of information in employee grievance database, unaudited

NOTE: Percentages for each grievance type remained constant over the period under review.



**Reporting Audit Results**

## Illustrations

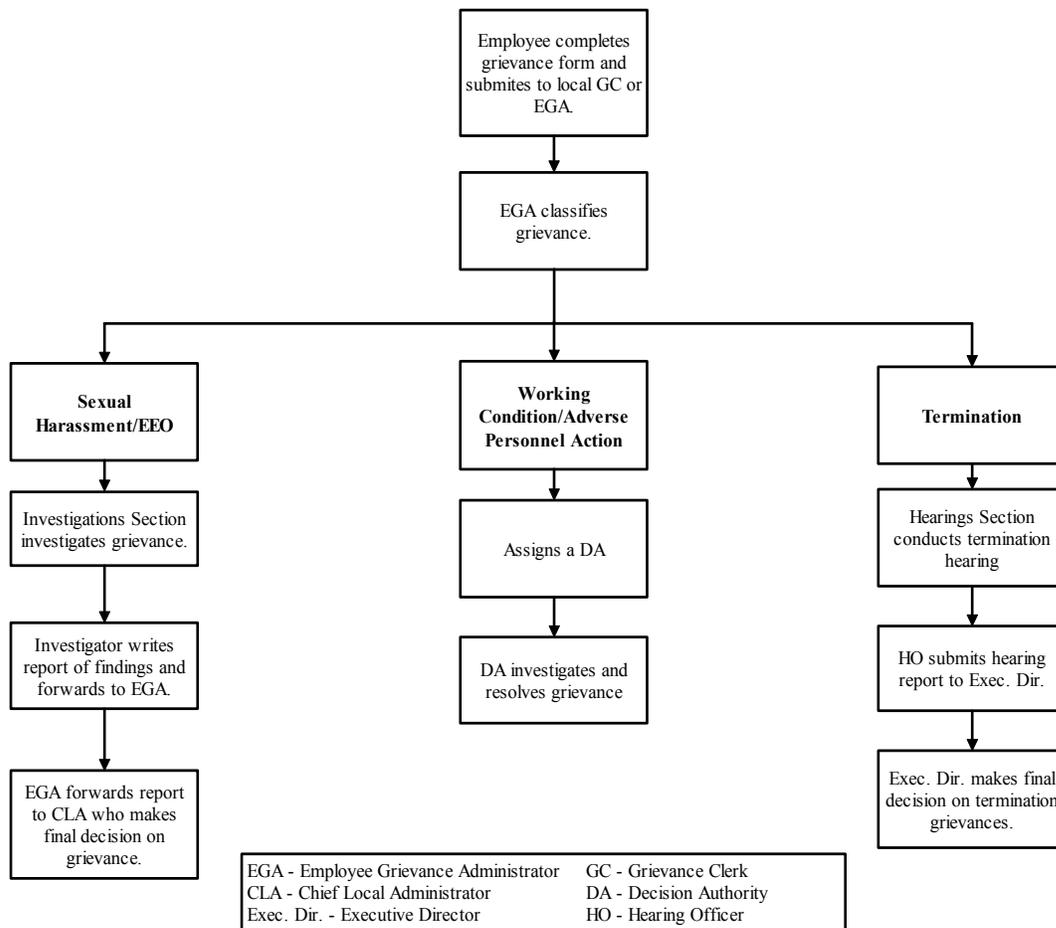
An effective illustration can convey ideas that words alone could never express. However, they are not merely decoration, they should play a functional role, and make a contribution to the reader's understanding of the subject.

## Types of illustrations

- Photographs
- Drawings
- Organizational charts
- Flowcharts
- Maps

### Exhibit 1: Resolution Processes by Type of Grievance

Source: TYC Grievance policies

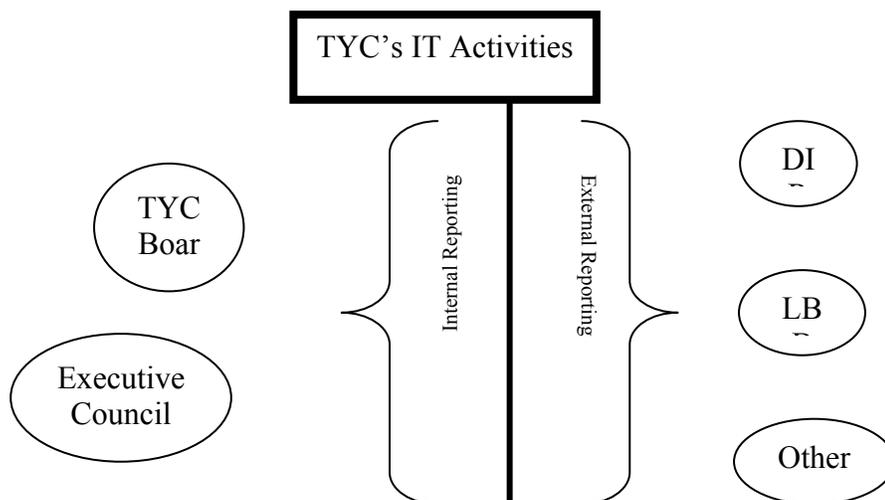


## Introduction to Audit Report Writing

The best illustrations can only supplement the text. The writing itself must carry the major burden of providing the context for the illustration and pointing out its significance.

- Keep the information as brief and simple as possible.
- Each illustration should make only one point, or convey one type of information.
- Label and caption each illustration clearly and concisely.
- Include a key that identifies all symbols when necessary.
- Specify proportions used or scale of relative distances.
- Lettering should be horizontal, relative to the illustration, for easy reading.
- Keep terminology consistent between text and the illustration.
- Allow adequate white space around and within the illustration.

### Accountability for TYC's IT Activities



## **Photographs**

Photographs and paintings are considered "continuous tone" art, compared to "line" art described in the previous pages. Continuous tone art must be *halftoned* before they can be used in printed materials. Halftoning is a process which converts the continuous tones of a photograph into an array of different sized dots which can be printed by a press.

- The camera will give an equal level of importance to all information in the picture. When taking the photograph, be selective about what is contained in the frame. Complicated backgrounds, multiple points of visual interest and poor photo conditions will create confusing photographs.
- Select photographs with medium levels of contrast—extreme blacks and bright whites do not halftone well.
- When taking the picture, use the "rule of thirds." This means, divide the frame into thirds, either vertically or horizontally, and keep the point of greatest interest in the outside thirds. Photos with the focus of interest in the very center are static.

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## **Planning the Message**

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**Writing that is easy to read is *hard* to write.**

**Writing that is easy to *write* is hard to read.**

---

## **Organizing Information**

---

### **Outlining Procedures**

- 1. Brainstorm Messages & Evidence / Support**
- 2. Group into Logical "Families"**
- 3. Coordinate/Subordinate within Families**
- 4. Identify Unifying Theme / Organize Development Pattern**

# Patterns for Development

---

Patterns of development within text are based on the organizational system used to present the subject matter. A few common patterns are:

## **Time or Chronological**

In this pattern, materials are arranged with respect to time, such as from the past to the present or the present to the past. This pattern is most useful when organizing process-related material. The writer must take care to maintain consistency in the tenses used (past, present, etc.) to avoid confusing the reader.

## **Cause-Effect**

In this pattern, the writer has chosen to arrange material to show that one act, idea, or situation has caused another. Although this pattern may seem to be a form of time sequence, with content arranged in the order of occurrence, the content has more in common than simple chronology. These materials must demonstrate that early *causes* produced later *effects*.

## **Comparison-Contrast**

Materials are arranged to show essential similarities and/or differences between objects, events, methods, systems, or ideas. With this pattern, either one or both items being discussed may be explained. When only one item is explained, the writer must provide sufficient detail to enable the reader to understand the other item through inference.

## **Classification**

In this pattern, the writer has arranged the material into categories, sorting objects or ideas into main groups and their subordinate or supporting subsets.

What other patterns for development can you think of?

**Identify the development pattern used for each of the following paragraphs:**

\_\_\_\_\_ When claims arrive they are first reviewed for contract compliance. Under current workloads, this process requires approximately 3 weeks to complete, after which the claim is submitted to the Data Processing unit to enter claim information into the system. The system is programmed to check for duplicate claims. Once the claim has been entered and run for duplication exceptions (approximately 5 days), the claim is forwarded to the Accounting Section for payment. After the Accounting Section processes a payment voucher, the voucher must go to the State Comptroller's Office to prepare a warrant which will be returned to the department for mailing to the payee. At the time of the review, a claim with no errors or exception handling took approximately 40 days to complete this process.

\_\_\_\_\_ Computer down time and slow response time slow the payment process. Slow payment to contractors and the inability to respond adequately to claim status requests are causing contractors to be dissatisfied with the department. The department is also at risk for late payment interest because the warrants for payment are not being issued within an acceptable period of time according to State law.

\_\_\_\_\_ In 1993 in Canada, universal family allowances were replaced with income-tested child benefits in combination with "earned income supplements" for poor children with parents in the labour force. Overall the average level of benefits received by children in two-parent families in Canada is now only slightly lower than that received by children in the United Kingdom (4.7 percent for Canada versus 5.6 percent of adjusted per person standard of living in the United Kingdom). Benefits received by children in the Netherlands and, especially, Norway, are somewhat more generous (6.2 and 8.8 percent, respectively).

# Reviewing Outlines for Organizational Flow

---

Evaluate the report outline on these two pages. What pattern for development is used? What changes would you make?

## Arizona Department of Health Examination of Selected Federal Activities

### OVERVIEW OF OPERATIONS

1. Arizona Department of Health is a public health agency.
2. The Department administers a broad range of programs
  - Health education
  - Disease prevention
  - Indigent health services
  - Public records
  - Certification and licensing
3. Over 50% of expenditures come from federal sources
  - Direct federal expenditures exceeded \$200 million
  - Pass-through exceeded \$68 million
4. Department staff was approximately 4,250 FTE

### AUDIT SCOPE

1. We reviewed selected internal controls applicable to federal programs
  - Cash disbursements
  - Cash receipts
  - Payroll/personnel
  - Journal vouchers

## AUDIT RESULTS

1. Controls are functioning as prescribed by management.
2. We saw opportunities for improvement in administration and reporting of SLIAG program.

## DETAILED FINDINGS AND RECOMMENDATIONS

### Federal Compliance

1. Report All Grants in Federal Assistance Schedule  
SLIAG funds were not reported because they were received through a contract with another state agency
2. Ensure Costs Claimed by Subrecipients are Allowable  
Some state and federal revenues were included in subrecipients' cost statements.
3. Avoid Duplication of Charges to Grantor  
The Department charged some ADP costs both under the grant's administrative cap and included them in its calculation of indirect cost rates.
4. Ensure Compliance With Federal Cost Regulations  
The Department included federal funds in its program administration cost formula.
5. Maintain Supporting Documentation for Audit Purposes  
Client eligibility status documentation provided by subrecipients was inadequate.
6. Conduct On-site Monitoring of Subrecipients  
The Department conducts desk reviews only, no on-site monitoring
7. Ensure Timely Receipt of Subrecipient Audit Reports  
Nine of 20 reports tested had not been submitted

### Schedule of Findings and Questioned Costs

- |                                                        |                |
|--------------------------------------------------------|----------------|
| 2. Ensure Costs Claimed by Subrecipients are Allowable | \$1,344,938.00 |
| 3. Avoid Duplication of Charges to Grantor             | 133,439.00     |
| 4. Ensure Compliance With Federal Cost Regulations     | 2,380.73       |

# Drafting

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## **Six Hints for Systematic Drafting**

1. Start drafting the report concurrently with data collection, research, or fieldwork if possible.
2. Write during your prime time.
3. Write in a place that suits your preferences.
4. Write from a flexible, reader-oriented outline.
5. Draft fast.
6. If a long report, write in segments.

# Paragraph Revising Skills

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## Principles of Paragraph Readability

- 1. A paragraph is:**
  - A group of sentences that develops one topic
  - A visual device to show separation of subjects and to facilitate reading
- 2. What makes a good paragraph?**
  - Contains only one idea
  - Has clear, easy-to-read sentences
  - Is short
  - Has unity and coherence
- 3. Unity means that all sentences develop the central idea, as expressed in the topic sentence.**
- 4. Coherence means that sentences are in logical order and take the reader smoothly and logically from one sentence to the other.**

Several devices make a paragraph coherent:

- **Repetition** of key words and phrases
- Use of **transition** words and phrases to surface subordinate concepts
- Use of **grammatical structure** to surface **parallel** concepts

## **Paragraph Unity**

One paragraph – one idea.

**Paragraph:** Group of sentences that supports one main idea.

### **Topic Sentence** (aka Focus Sentence)

**Main Idea:** General statement that other sentences support, explain, or develop. Expressed in topic sentence.

#### **May:**

- Make a claim
- State a thesis
- Establish the principle

#### **Provides unifying force to the paragraph**

- Relates paragraph to overall finding
- Defines the scope of the paragraph itself

**Read the following paragraph and strike through any sentences that do not support the central idea of the paragraph, as established by the topic (underlined) sentence.**

Parks in the Corridor and South Districts were better maintained than those in the North District. PARD's Operations Division provides maintenance services to three districts (North, South, and Corridor). The North services 120 parks that total 1,417 acres; the South maintains 51 parks totaling 957 acres; and the Corridor services 15 parks totaling 1,122 acres. The Operations Division provides a wide variety of maintenance services, including those of a more custodial nature, such as regularly cleaning restrooms, emptying trashcans, and picking up litter. PARD's Operations Division manager holds each of the districts' parks ground managers accountable for the quality of service at each park. Our observations consisted of: 11 parks in the North District, five parks in the South district, and four parks in the Corridor. From the observation data, the South district's median for general maintenance was 95, the Corridor district's median was 93, and the North district's median was 84.

**Choose the best among the several topic sentences for the paragraph below.**

Rather than passive, modern financial management actively seeks to develop financial information that not only assures control of resources, but also is useful for decision-makers in executing programs. To truly manage the financial resources of a public entity, whether at the national or local levels means producing financial information for the entity in an integrated manner. The core functions of a financial management system—budgeting, accounting, cash management, and debt management—must be integrated so that transactions affecting various components are entered once, and only once, and their effect is simultaneously registered in all the affected sub-systems. Integrated financial management systems are, however, still insufficient for modern financial management. Instead, an entire paradigm shift is required in which financial information becomes integrated into, and supportive of, operational and top public sector managers as they work to maximize services for their citizens.

1. Traditionally, control over funds was sufficient for public financial management.
2. Performance-based financial management requires a change in the entire approach to financial management and its role in the government organization.
3. Budgeting, accounting, and cash management remain at the core of financial management systems at the national and local level.
4. Although computerization has provided the tools to integrate increasingly complex organizations and systems, the information needs of the entity must be carefully defined and the interfaces between the various operating units understood.

**Generalize a topic sentence for the following paragraph:**

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Routine reports do not communicate the number of work orders performed, cost of material and/or labor. Moreover, the work orders and preventive maintenance records themselves inconsistently document the type or extent of maintenance performed. For example, approximately 70 percent (530 of our sample) did not specify whether or not materials were used, and 10 percent did not document time required to complete tasks.

# Paragraph Coherence

## Logic, Repetition, Transition

### Logic

**Arrange the following sentences into a well-structured paragraph.**

- a. Unity means sticking to the subject and to the purpose, plus presenting ideas as a consistent whole.
- b. Similarly, coherence involves orderly arrangement, and at the same time requires a clear indication of the relationship between the ideas.
- c. Unity implies balance without excess in one part or lack in another.
- d. This relationship is indicated by transitional words and phrases.
- e. Unity and coherence are essential to good writing.
- f. Therefore, unity and coherence help to make writing clear and easy to read.

Topic sentence: \_\_\_\_\_

Sentences that develop the topic: \_\_\_\_\_

Concluding sentence: \_\_\_\_\_

**Rearrange the following sentences into logical order. The resulting paragraphs should also be in logical order.**

(1) Our everyday lives are full of data. (2) Information is data whose form and content are appropriate for a particular use. (3) Programs operating in a "production" environment, where outputs and outcomes are easily observed lend themselves to the use of quantitative data collection. (4) The Family of Measures is important because it helps present a balanced picture of performance. (5) The techniques covered in this manual will assist you in determining which data to collect, how to collect it, and how to translate that data into useful information.

(6) Data can be facts, images, or sounds that may or may not be pertinent or useful for a particular task. (7) The nature of the performance measure should determine the data collection method. (8) Most often we use a combination of both which are described in more detail below. (9) For example, cost is not emphasized over quality or vice versa. (10) Instead various types are shown to illustrate the inherent trade-offs.

(11) Fairfax County uses a performance measurement methodology that emphasizes quantified objectives, each linked to a full Family of Measures which consists of output, efficiency, service quality, and outcome. (12) Program managers seeking information about client-oriented programs will sometimes need to rely more on qualitative data.

## **Make sure logical connections are present!**

Watch out for the tendency to write based on your resident knowledge of the subject, without ensuring that connections between thoughts are made in writing. For instance, look for two consecutive sentences that can only make sense when an unspoken thought is provided.

## **What's missing in the logic of the paragraph below?**

The type and age of outstanding audit recommendations is indicative of management's efforts to address systemic issues and complete projects. Of the 12 outstanding recommendations, 50% are decision support, 43% are staff guidance, and 8% are compliance type. Emphasizing recommendations categorized as decision support and staff guidance demonstrates management's efforts to strengthen its ability to identify problems and provide staff with the tools necessary to do their jobs. Also, this report contains only one recommendation over two years old. Of these outstanding recommendations, one is 17 months old, four are between 12-15 months old, and seven are less than 12 months old.

## Common Transitions

---

### *Cause*

Because  
On account of  
As  
For  
Due to  
Thus

### *Effect*

As a result  
Therefore  
Consequently  
Thus  
Accordingly

### *Choice*

Or  
Alternatively  
Instead  
Either...or  
Neither...nor

### *Addition*

And  
Also  
Too  
As well as  
Besides  
In addition  
Moreover  
Furthermore  
Including

### *Contrast*

But  
However  
Instead  
Yet  
Otherwise  
Nevertheless  
Except for  
In spite of  
Despite

### *Comparison*

Similarly  
Likewise  
In the same way  
Just as...so

### *Illustration*

For example  
Specifically  
For instance  
In other words  
In particular  
That is

### *Sequence*

First  
Next  
After  
Ultimately  
Before  
Finally

### *Time*

Now  
Then  
Later  
Currently  
Meanwhile  
Earlier

### *Place*

Here  
There  
At this point  
Below  
Next to  
In front of  
Alongside

### *Condition*

If  
Even if  
Although  
Unless  
Supposing that  
Given that  
Assuming that

### *Duration*

To some extent  
To some degree  
To date  
Up to now  
So far  
Until

## Keep it Simple

"Everything should be kept as simple as possible, but no simpler."  
*--Einstein*

### **Rewrite the following sentences--simplify them.**

1. The positive appeal of a visual object depends not so much upon the objective standards against which said object is measured, nor upon the image said object records upon the retina and optic nerve, as it does upon the cerebral interpretation of the image recorded by the organ of vision of that individual who observes said object.
2. From deliberative investigation it has come to our attention that the aviatorial member of the phylum Chordata which is anticipatory, will invariably apprehend the member of slender soft-bodies bilateral invertebrates.
3. Meddlesome inquisitiveness on the part of that domesticated carnivorous member of the zoological family, feline, has brought about the unfortunate bereaving of its vivifying forces.
4. A mineral matter of various composition when engaged in periodical revolution exhibits no tendency to accumulate any of the cryptogamic plants of the class musci.
5. Those individuals selecting to reside within an abode which is composed primarily of a usually transparent or translucent material consisting typically of a mixture of silicates should refrain from catapulting consolidated solid mineral matter.

## Avoid Jargon

**Jargon:** "The restricted, technical, or shop-talk words and expressions of any particular group, as an occupation, trade, scientific, criminal, or other group."

Jargon, while providing an illusion of wisdom and bolstering the speaker's sense of importance, may also assuage his conscience for not having conveyed his thoughts cogently."

-The Britannica Book of  
English Usage

1. Recognize one's own jargon.
2. Don't assume readers' familiarity.
3. Employ words in common use if possible.
4. Signal special meanings by quotation marks, and when doing this, always provide a definition bracketed by parenthesis or commas.
5. Add examples to pin down definitions.
6. Spell out acronyms when first used.
7. Include a glossary.

## **Editing Your Own and Others' Work**

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1. Don't begin to edit your report the moment you finish drafting it. Allow some "cooling" time.
2. Before you begin editing, review the needs of your reading audience. Any changes must be justified on the grounds that they will help the reader.
3. Reconcile the objectives listed in the report to the findings included to ensure the readers' expectations will be met.
4. Next, begin a coverage and organizational review only. This requires a continuous read through the entire report at a normal reading rate to evaluate flow.
  - a. As you read for content, mark all discrepancies but do not revise until finished with the entire first reading. Also mark any errors in composition or mechanics that catch your eye.
  - b. Reread each spot you marked during the first reading. Place the error in context (perhaps the answer is provided in subsequent text); then determine whether you need to rephrase, rearrange, delete, or add material. Correct accordingly.
5. Phase 2 is the review of section, and paragraph- and sentence-level readability. This involves stop-and-go reading.
  - a. Check each summary paragraph against the text it summarizes to ensure coverage.
  - b. Check each paragraph for unity (consistency with the topic sentence).
  - c. Rewrite for readability, including transitions and other readability aids.

NOTE: Whenever errors are bunched, you may be able to revise more easily by rewriting the entire section or paragraph. Try to salvage the original first, but if you don't make headway, try another version.
6. Save proofreading for spelling and punctuation until last. You will have detected most of the flaws, but a methodical check will take only a few seconds per page.
7. Finally, allow another "cooling" period and reread from beginning to end to see how everything fits together.

# Other Pointers

## **Be specific and precise!**

Words and ideas communicated in an audit report must be supported by sufficient, competent, and relevant evidence. Under this standard, writers should be aware of the potential for readers to interpret words differently than the writer's intention. Here are just a few examples of some of the common issues with writing audit reports.

**Be Specific: Don't Say More Than You Can Support**

**Be Concise: Say What You Mean-Neither More, Nor less**

**Be Clear: Avoid Words That Can Be Interpreted Broadly**

**Be Accurate: Don't Generalize Beyond the Scope of Evidence**

**Be Clear: Avoid Casting Aspersions Inadvertently**

**Be Clear: Avoid Sentences That Contradict Others**

## **Organize Text to Portray Complicated Concepts**

Organize complex narrative around a truly unifying concept, not just around certain common elements.

**Be Concise: Group by Concept Rather than by Entity**

When multiple sentences or paragraphs are filled with numerical data, consider simplifying into a graphic, since too many facts with figures will confuse the reader.

## Put Action in Verbs instead of Nouns

Too often, writers change verbs into nouns. This practice weakens sentences. It can also hide the fact that the writer has omitted important information. For example:

We will put the proposal under consideration.  
We will consider the proposal.

Our team made a recommendation to management.  
Our team recommended that management \_\_\_\_\_.

Convert the following nouns back into verbs:

- |                                 |       |
|---------------------------------|-------|
| 1. Achieve improvements         | _____ |
| 2. Come to conclusions          | _____ |
| 3. Conduct an evaluation        | _____ |
| 4. Give proof of                | _____ |
| 5. Is applicable                | _____ |
| 6. Make a decision to           | _____ |
| 7. Make an examination of       | _____ |
| 8. Make revisions               | _____ |
| 9. Are found to be in agreement | _____ |
| 10. Conduct a study             | _____ |
| 11. Give an indication of       | _____ |
| 12. Have a preference for       | _____ |
| 13. Make an adjustment to       | _____ |
| 14. Make use of                 | _____ |
| 15. Take action                 | _____ |
| 16. Obtain an increase          | _____ |
| 17. Perform an analysis         | _____ |
| 18. Have a discussion           | _____ |
| 19. Give assistance to          | _____ |
| 20. Take into consideration     | _____ |
| 21. Begin the implementation    | _____ |

## Exercise 5 - Minimize the Use of Jargon

Writing in the direct style requires that we try to minimize the use of jargon or “audit speak.” Jargon generally makes our reports more difficult to read; it does not make our reports appear more professional or scholarly. For example:

Instead of saying -

The agency’s weak controls governing fiscal matters led to a deficit in the school lunch program that caused some children to forgo the nutritional sustenance they require.

How about saying-

**Because the agency did not monitor its budget, there was not enough money to fully fund the school lunch program and some children did not receive meals.**

Minimize the jargon in the following sentences.

1. Because there is a material weakness in the agency’s controls over cash, the State’s assets are at risk.

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2. The agency’s property inventory controls do not encompass an annual inventory. As a consequence, the agency cannot account for 32 computers.

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3. JLAC (the agency’s internal accounting system) and USAS do not reconcile.

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4. Inadequate remuneration has negatively affected the agency’s employee retention rate.

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## Strive to Keep the Subject, Verb, and Object Close Together

Readers can follow sentences more easily when the subject, verb, and object are close together. For example:

Instead of saying –

**Agencies** in the health and human services sector **must submit** on an annual basis, **reports** on the status of their compliance with Government Code Section 999.999.

How about saying –

Health and human services **agencies must submit annual reports** on the status of their compliance with Government Code Section 999.999.

### Exercises:

Try to move the subject, verb, and object closer together.

1. Our **findings** regarding inadequate property inventory procedures **reinforce** previously reported **concerns** presented in a 1999 report.

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2. **Procedures** that have not been updated in several years **impair** agencies' **ability** to enforce policies.

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3. The **members** of the agency's board **rejected** with no discussion **all bids** submitted.

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4. The **internal auditor** without any further delay and through certified mail **will send** in a large, white envelope addressed to you the requested **documentation**.

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### Introduction to Audit Report Writing

## Use Bullets to Highlight Key Information

Using bullets helps to underscore the key points of your argument and helps the reader pinpoint the problem. For example:

Instead of saying –

The agency is not complying with monitoring, procurement, safety, and insurance requirements for its federal home loan program. It does comply with the reporting, budgeting, and cash management requirements for this program.

How about saying –

The agency is not complying with the following requirements for its federal home loan program:

- Monitoring
- Procurement
- Safety
- Insurance

It does comply with the following requirements:

- Reporting
- Budgeting
- Cash management

### Exercises:

Rewrite using bullets.

1. The agency is not monitoring contractors properly. For example, one contractor overcharged the agency \$100,000. In a separate example, another contractor never performed any work. Another contractor subcontracted its work without the agency's knowledge.

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## Spell Check Won't Help With These

Accede	to agree	Allude	to make reference to
Exceed	to go beyond	Elude	to escape
Accent	speech coloration	Allusion	reference
Ascent	the rise upward	Illusion	mirage
Assent	agreement		
Accept	to take	Altar	place of worship
Except	not including	Alter	to make a change in
Access	entrance	Appraise	to decide the value of
Excess	too much	Apprise	to inform
Adapt	to change	Assure	to give confidence to
Adept	highly skilled	Ensure	to make certain that
Adopt	to take on	Insure	to obtain/provide insurance
Addition	the act of adding	Belief	a noun
Edition	version of a publication	Believe	a verb
Adverse	negative	Breadth	width
Averse	disinclined	Breath	inhalation
		Breathe	v. to inhale
Advice	n. helpful suggestions	Canvas	a fabric
Advise	v. to give advice	Canvass	to take a poll
Affect	v. to have an impact on	Capital	city, sum of money, large letter, punishable by death
Effect	n. the result v. to bring about	Capitol	the actual building
All ready	everything is ready	Choose	to select - present tense
Already	in the past	Chose	to select - past tense
All together	everyone is together	Cite	to specify/make reference to
Altogether	completely	Sight	vision or something seen
		Site	location

Close	to shut; not open	Envelop	v. to encircle
Clothes	clothing, your wardrobe	Envelope	n. container for a letter
Cloth	individual piece of cloth		
Complement	to make up a whole	Forego	to come first
Compliment	praise, to praise	Forgo	to do without
Conscience	inner voice	Foreword	preface of a book
Conscious	awake, aware	Forward	v. to send on adj. toward the front
Continuous	without ever stopping	Formally	in a formal manner
Continual	continues indefinitely, but with pauses	Formerly	in the past
Copyright	registration of a book or art	Glean	v. gather/pick over for information
Copywriter	person who writes advertising copy	Gleam	v. to appear briefly n. a flash of light
Council	group of people	Imply	to suggest
Counsel	to give advice; to advise; one who advises	Infer	to draw a conclusion
Consul	an official of a foreign govt.		
Detract	to take away from, diminish	Incite	to stir up
Distract	interrupt; take attention from	Insight	understanding, wisdom
Discreet	tactful; use of prudent silence	It's	it is
Discrete	completely separate	Its	possessive form of "it"
Disinterested	unbiased, neutral	Lead	n. metal
Uninterested	not interested, bored	Led	v. to guide - present tense to guide - past tense
Eminent	famous	Lightening	becoming lighter
Imminent	about to happen	Lightning	what goes with thunder

Loose	not tight	Principal	n. money borrowed or head of a school; adj. main, primary
Lose	to misplace something	Principle	n. a strong belief
Moot	deprived of significance	Prophecy	n. an inspired utterance
Mute	remaining silent	Prophecy	v. to speak by inspiration
Moral	belief system of right and wrong; lesson from a story	Quiet	silent
Morale	psychological well-being	Quit	to stop
		Quite	very
Ordinance	rule or law	Respectfully	with respect
Ordnance	weaponry	Respectively	in the order named
Persecute	to torment	Succeed	to do well; follow next in order
Prosecute	to bring to trial	Secede	to withdraw from a organized body
Personal	adj. relating to a person	Stationary	still, fixed
Personnel	n. group of employees	Stationery	letter paper
Precede	to go before in time, to occur at some earlier time	Their	belonging to them
Proceed	to continue	There	at that spot
		They're	they are
		You're	you are
		Your	belongs to you

## Web Sites for Writing Help

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Strunk & White: The Elements of Style

<http://www.bartleby.com/141/>

PVCC - The Learning Assistance Center's Online English Tutor  
Freshman English—How do I write a Paragraph?

<http://www2.pvc.maricopa.edu/tutor/eng/engessbody.htm>

*HyperGrammar*, produced by the Writing Centre at the University of  
Ottawa. *This package is currently under construction!*

<http://www.uottawa.ca/academic/arts/writcent/hypergrammar/grammar.html>

Writing Tutorial Services, the writing center at Indiana University  
Bloomington,

<http://www.indiana.edu/~wts/wts/home.html>

Purdue University On-Line Writing Lab

<http://owl.english.purdue.edu/>

University of Missouri-Columbia Online Writery

<http://web.missouri.edu/~writery/>

Rensselaer Writing Center's index of WWW writing center resources

<http://www.rpi.edu/web/writingcenter/online.html>

