



Florida Inspectors General

Melinda M. Miguel
Chief Inspector General

Communicating Results:

(AKA: How to Write a Finding and How to Write a Report: Developing Recommendations that are Reasonable, Add Value, and Incorporate Management's Input)

Sponsored by:

*The Chief Inspector General and the Florida Chapter of
the Association of Inspectors General*

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Sawyer's Wisdom

“The entire success of the audit project hangs largely on the report. It should be faultless. The critic will be severely criticized for any statement that is incorrect or out of perspective, or for any typographical or other error that is not corrected before the report goes out to its recipients.”



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Sawyer's Wisdom

“For that reason, it should be crafted carefully and reviewed meticulously.”

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Session Overview

- **The Purpose**
- The Process
- The Musts and Quality Review
- Reporting Challenges
- Dissemination
- Follow-up
- The Stuff in Statutes
- Final Words



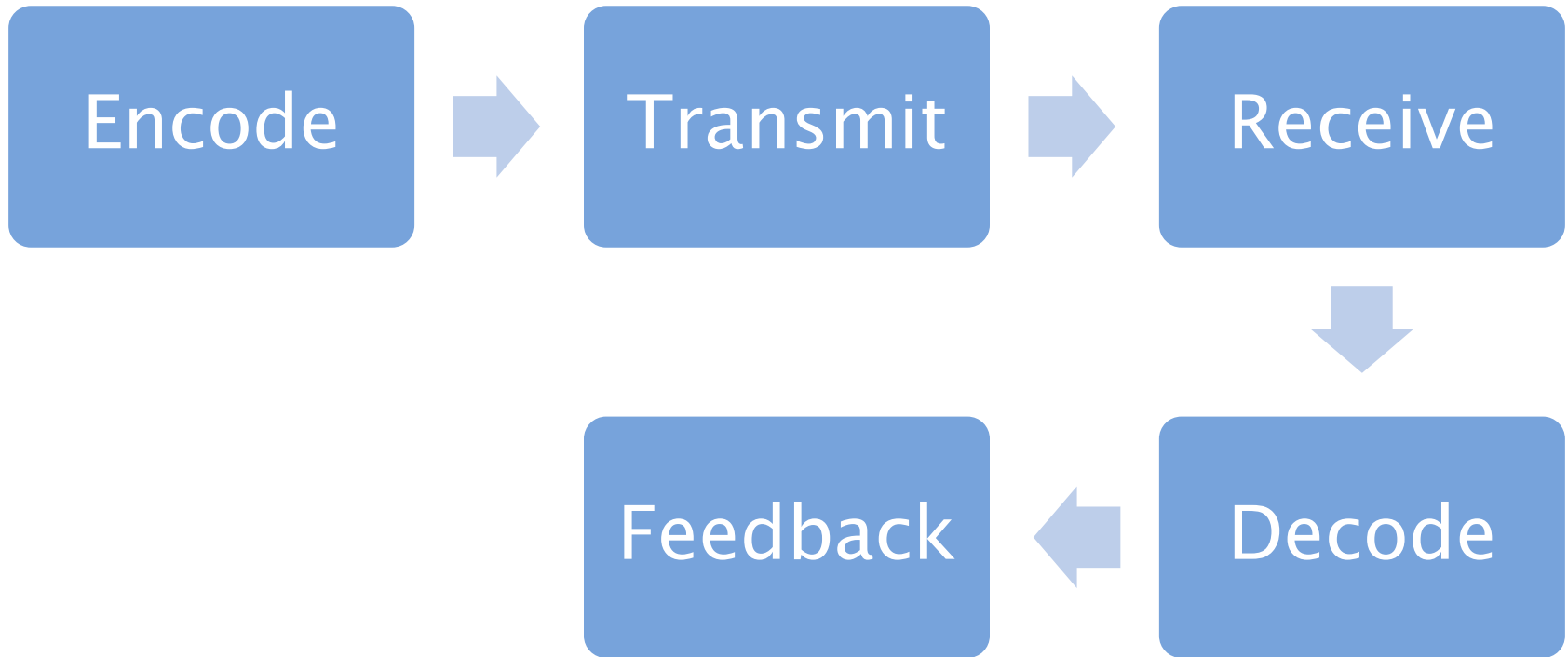
Purpose of Reporting

- Inform
- Report on objectives
- Persuade
- Get Results

- Add Value
- Get management's attention

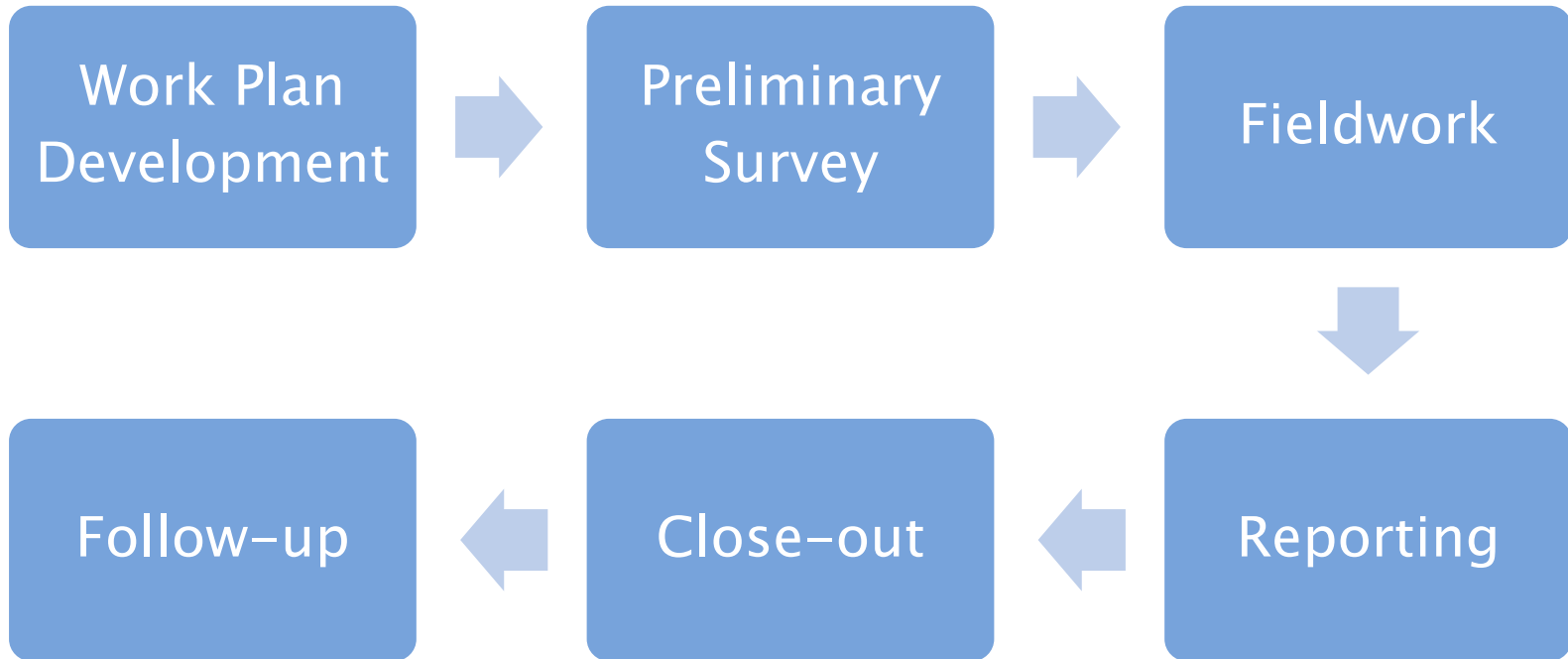


Communication Phases





When to Communicate?





Management Inclusion

- Include Early and Often
- Successful audit reports don't pull any punches, or blindsides recipients



What Format to use?

- Oral
 - With or without Visual Aids (i.e. PowerPoint)
- Written
 - E-mail
 - Memorandum
 - Report



Oral Communication

Positives

- Immediate
- Face-to-face
- Reveals attitudes and convictions
- Counter argue
- Improve rapport

Negatives

- Lack of documentation
- Lack Facts
- May not be open to all parties



Written Communication

Positives

- Permanent
- Precise
- Explicit
- Readily available

Negatives

- Timeliness
- Misinterpretation
- Feedback not immediate
- Skill sets



Who are the Recipients?

- Primary Recipients
 - Audit Client
 - Action Official
 - Audit Committee
 - Executive Management
- Secondary Recipients
 - 3 P's
 - **Public**, Politicians, Press
 - Audit Community
 - Audit Staff, Auditor General, GAO, Federal Agencies



Writer v. Reader

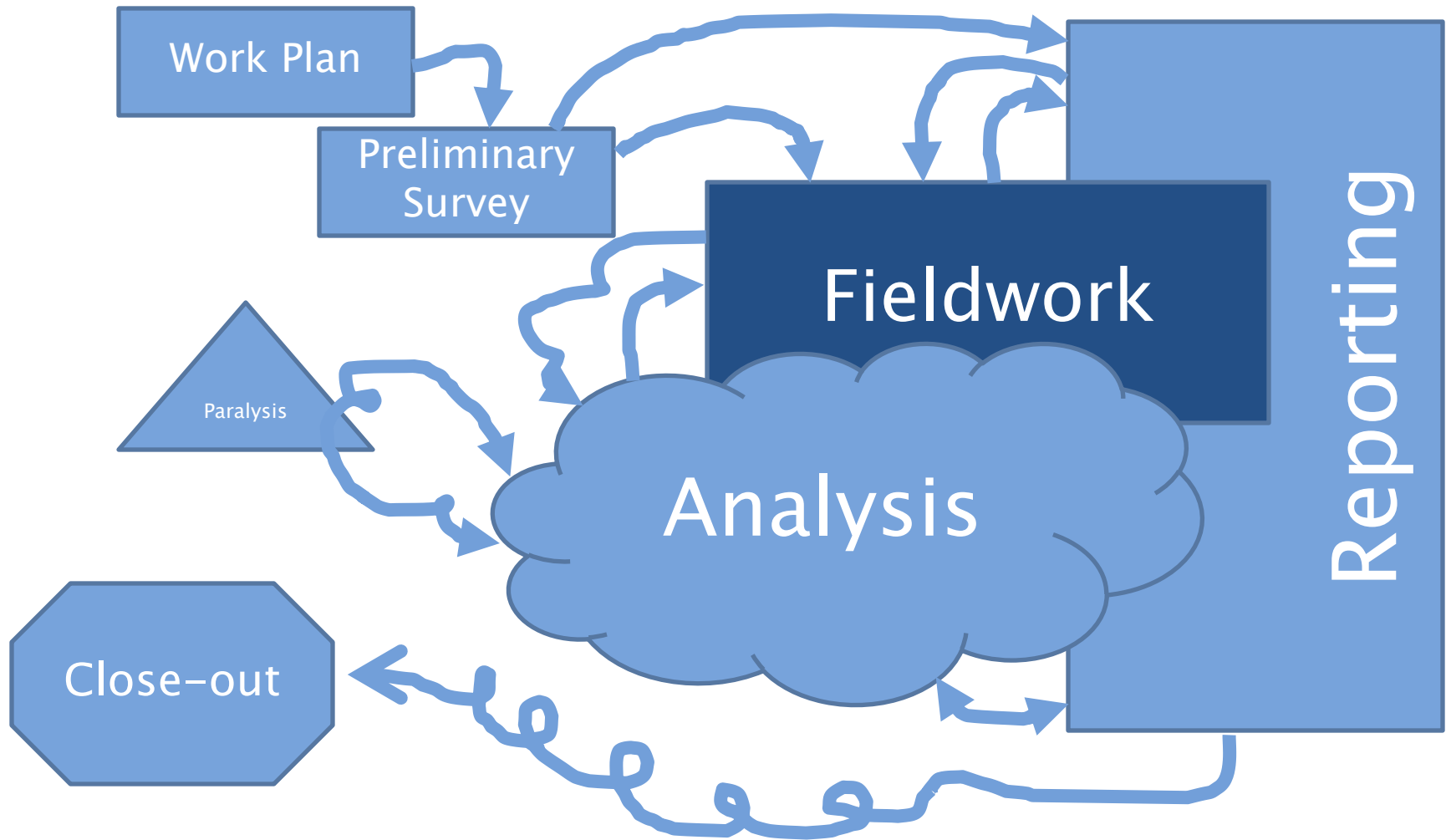
- The Writer
 - “Look at me”
 - Provides great detail, followed by bottom line
 - Linear explanation
 - Provide the kitchen sink
- The Reader
 - “Is there a problem?”
 - Bottom Line followed by details

 - Deductive Reasoning
 - Accuracy, but brief and clear

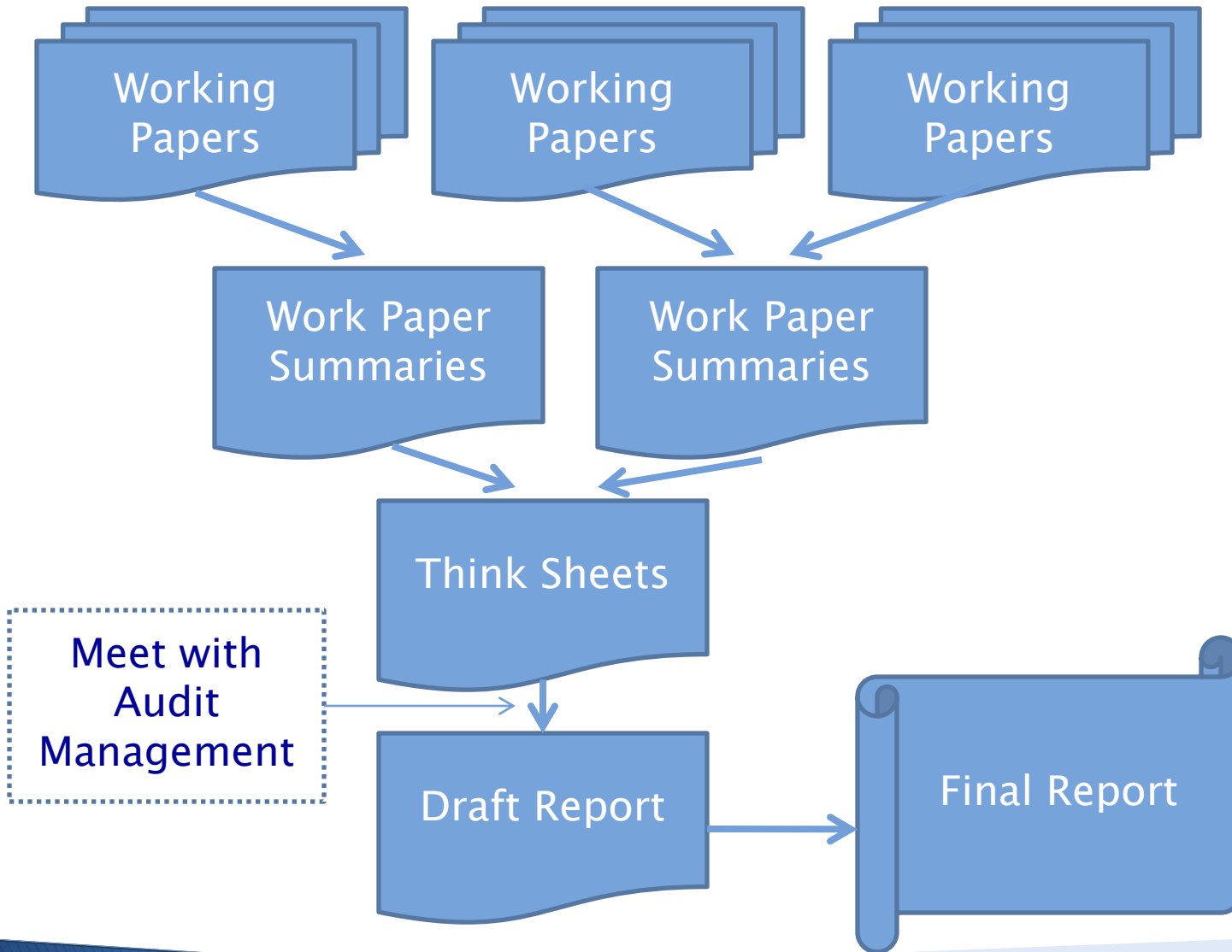


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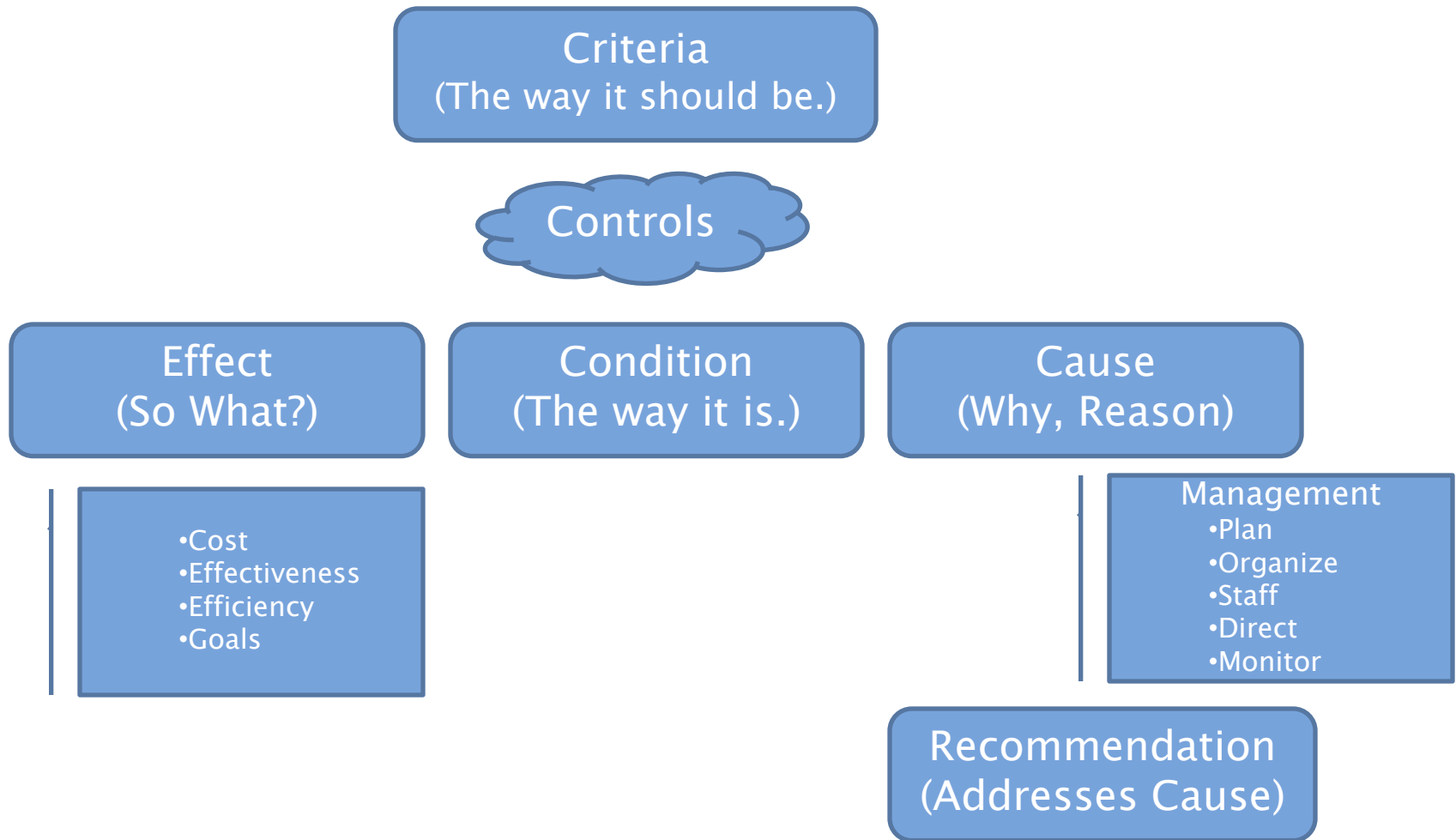


The Reporting Process



The Reporting Process

Finding Elements



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Criteria

- “The way it should be.”
- The yardstick – standard of measurement.
- Statutes, Policies, Rules, Procedures
- Benchmarks, Best Practices



Condition

- “What was found.” “The way it is.”
- The Facts
- Supporting Evidence
 - Based on observation, questions, analysis, verification, testing



Cause

- Why is there a deviation from the Criteria?
- Identify the root cause
 - Gather and Analyze Facts
 - Dig Deep, Not just on the surface



Root Cause

- Why did the issue occur?
 - Issue – error, instance of noncompliance, missed opportunity
 - Trace back to a decisions, actions, or inactions
- Management “Failed to”
 - Plan, Organize, Staff, Direct, Monitor
- Seek to understand why people make bad or inadequate decisions.



Root Cause

- Identifying the underlying cause –
 - Provides insight for management
 - Could Prevent reoccurrence
- Takes longer



Root Cause

- Flowcharting of the process flow, system flow, and data flow
- Fishbone diagrams
- Statistical Analysis
- Five Whys Analysis



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Root Cause

EXAMPLE

1. Why?
2. Why?
3. Why?
4. Why?
5. Why?

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Effect/Risk

- “So What”
- Spells out why management should care.
- What are the consequences?
 - Harm to self or others
 - Cost – \$\$\$\$\$
 - Effectiveness
 - Efficiency
 - Goals
 - Negative Public Reaction



Recommendations

- Must be convincing or it will not be implemented.
- Must address the basic/root cause of the deficiency
- Identify an action official
- Specific
- Significant
- Feasible
- Cost Effective
- Positive Tone and Content
- Give credit for actions already taken



Sawyer's Wisdom

“Good writing calls for good thinking. There is no escaping it. ...so before starting to write, straighten out your thinking, put things in place, and get your findings in proper perspective.”



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IIA Reporting: Musts

Internal Auditors MUST:

- Communicate the results of engagements
- Include – Objectives, Scope
- Include Applicable – Conclusions, recommendations, and action plans



IIA Reporting: Musts

When used Opinions and Conclusions **MUST**:

- Take account of expectations of senior management.
- Be supported by sufficient, reliable, relevant and useful information.



IIA Reporting: Quality

Communications **MUST** be:

- Accurate
 - Free from errors and distortions
 - Faithful to underlying facts
- Objective
 - Fair, impartial, and unbiased
 - Fair-minded and balanced assessment of all relevant facts and circumstances.



IIA Reporting: Quality

Communications MUST be:

- Clear
 - easily understood and logical,
 - avoiding unnecessary technical language
 - providing all significant and relevant information.
- Complete
 - lack nothing that is essential
 - include all significant and relevant information and observations to support recommendations and conclusions.



IIA Reporting: Quality

Communications MUST be:

- Concise
 - to the point
 - avoid unnecessary elaboration, superfluous detail, redundancy, and wordiness



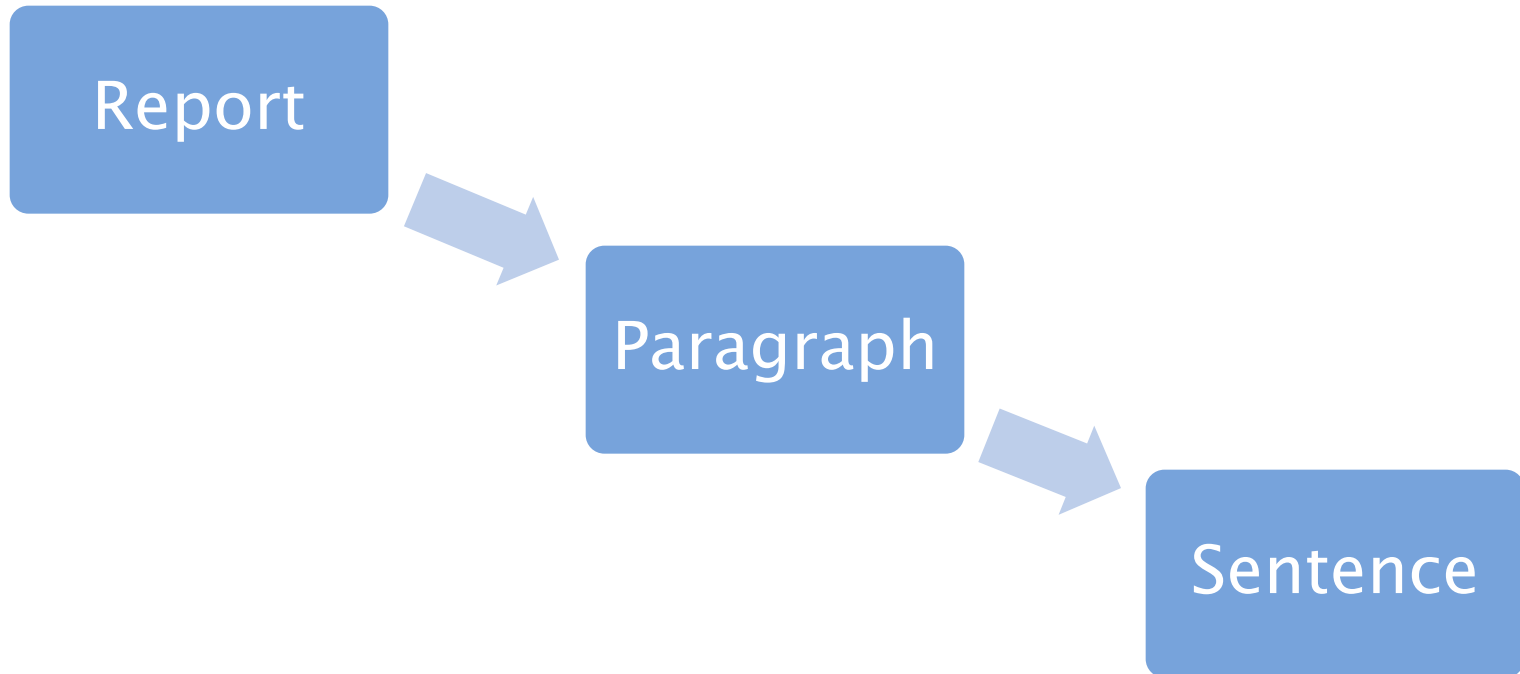
IIA Reporting: Quality

Communications MUST be:

- Constructive
 - helpful to the engagement client and the organization
 - lead to improvements where needed
- Timely
 - opportune and expedient
 - allowing management to take appropriate corrective action.



Report Review





Report Review

- ❑ Did the report answer the objective(s)
- ❑ Are all outstanding matters resolved?
- ❑ Was it performed in accordance with applicable audit standards?
- ❑ Is the central message clear?



Report Review

- ❑ Is the Overall Tone Appropriate
- ❑ Is the report the Appropriate Length?
- ❑ Is the Executive Summary truly a summary?
- ❑ Does it have a good Focus and Flow?
- ❑ Are Graphics clear & relevant?



Report Review - Graphics

- ❑ Does the graphic distract the reader or decorate the page?
- ❑ Does it expand or augment text?
- ❑ Is it placed on same page or facing page with corresponding text.
- ❑ Does it give the reader “eye-room” around the edges of the visual.
- ❑ Is it labeled correctly.



Report Review

- ❑ Condition – strongly supported?
- ❑ Criteria – clearly stated (statute or rule)?
- ❑ Cause – has the root cause been identified?
- ❑ Effect – fully known – reasonable?
- ❑ Recommendation –
 - ❑ management buy-in?
 - ❑ action official identified?
 - ❑ Speaks to the cause?



Report Review

IIA Reporting: Errors/Omissions:

If final communication contains a significant error or omission, the chief audit executive **MUST** communicate corrected information to all parties who received the original communication



Report Review - Paragraph

- Topic Sentence
- Supporting information for Topic Sentence
- Appropriate level of information
- Paragraphs in logical order (Flow)



Report Review – Sentence

- ❑ Are all words necessary
- ❑ Easy to understand
- ❑ Active v. Passive structure

Examples

Passive: It was decided by the director that staff would work on weekends.

Active: The director decided staff would work on weekends.



Report Review – Sentence

- ❑ FONTS are **consistent**
- ❑ Footnotes are appropriate
- ❑ Dollar amounts are rounded when needed.
 - \$1,999,999.03 vs. \$2,000,000
 - Approximately two million dollars



Report Review – Sentence

- ❑ Are acronyms defined on first use?
- ❑ Are acronyms consistently used?
 - FDOT v. DOT
- ❑ Consistent use of language versus symbols
 - Percentage v. %
 - Number v. #



Report Review – Sentence

- ❑ One to nine, 10+ rule
- ❑ Are date formats consistent
 - July 29, 2012
 - 7/29/12
 - 07/29/2012
- ❑ Are there any missing words
 - such as: ‘to’, ‘and’, ‘at’



Report Review – Sentence

- ❑ How many spaces after a period?
 - One or two?
- ❑ Are there any “run on” sentences?
 - i.e. The files are required to be secured the room should be locked.
- ❑ Distribution list:
 - ❑ Correct spelling of names and titles.



Does report avoid?

- ❑ Avoid taking Credit – We found...(it was already there)
- ❑ Never, Always
- ❑ Management should **consider...**
 - ❑ Management has agreed to...



Does report avoid?

- ❑ Charged Words, i.e. “Management Failed”
- ❑ Technical Jargon and Buzzwords
 - ❑ The beaker contained dihydrogen monoxide
 - ❑ Paradigm shift
- ❑ Auditee (Audit Client)
- ❑ Intensifiers – Very, Clearly, Significant



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Proofread

“Proofread carefully to see if you any words out.”

~Author Unknown

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Proofreading Suggestions

- Slow down the reading
- Use a ruler to focus line-by-line
- Read from:
 - Back to Front
 - Bottom to Top
- Review Figures and Charts separately w/o surrounding text
- Other suggestions?



Report – Lessons Learned

- Have a cold reader
 - Someone not fully familiar with the subject
 - Someone not part of the audit team
- You will not please everyone
- Make sure management reads the whole draft report



Report Review

- Small Audit Shops
 - What to do about report review?
 - Reach out to other audit shops, CIG for review



Sawyer's Wisdom

“The mother sees no warts on her baby.”

“One single error can mar an otherwise faultless report; just as one spot on a bright, white, starched tablecloth draws the viewer's eye to the spot and nowhere else.”



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Timeliness

- How long does it take to get a report out?
- What have you done to decrease the reporting time?



How to be more Timely

- Share results throughout the engagement
- Reduce levels of review
- Team writing
- Lean report format
- Set deadlines
- Provide additional details separately



How to be more Timely

BUT:

- Be careful not to lose the message
- Not over simplify



Report Writing Friction

- Supervisory rewriting
- Deadlines
- Amount of time on report phase
- Poor drafts –
 - “the boss is going to rewrite it anyway”
- Lack of writing skills
- Too much time between fieldwork and report phase
- Client has no interest in the report or engagement
- Management is combative or defensive



Defensive Management

- When management is defensive:
 - Be Polite – Have Good Manners
 - Absorb clients language without an angry response
 - Avoid “you” phrases – “you did this” “you should have done”
 - Let them talk it out – actively listen to their points



Defensive Management con't

- When management is defensive:
 - Find Common Ground
 - Be Prepared – have solid supporting information, easily accessible
 - You may not change their mind, but you should try to reach agreement on the facts.



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Report Dissemination

- In Person – Hard Copy
- Web Page
- E-mail
- Secure FTP
- Social Media – Twitter, Facebook
- Other?



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Use of Video

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This video is part of a GAO report:
**Combating Terrorism:
 State Should Enhance Its Performance
 Measures for Assessing Efforts in
 Pakistan to Counter Improvised
 Explosive Devices (GAO-12-614)**



May 15, 2012 01:27

Smuggling of Improvised Explosive Device (IED) Materials from Pakistan to Afghanistan

This video describes the threat posed by the smuggling of IED materials from Pakistan into Afghanistan. It also shows some of the key challenges to preventing such illicit commerce, both at the two official border crossing points, as well as along the rugged terrain between those border crossings.

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Use of Social Media

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24 Jul

Audit Initiated of Underlying Causes for FAA's Limited NextGen Progress bit.ly/LKMoz6 #Aviation

Expand



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Long Term Success of AT SAP Will Require Improvements In Oversight, Accountability, and Transparency bit.ly/Qt29Ry #Aviation

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20 Jul

Former President of Texas Company Indicted for Employee Deaths and Environmental Violations bit.ly/M0rz8N #Investigation

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19 Jul

Georgia Woman Indicted In Double Brokering Scheme bit.ly/MaWCdn #Fraud

Expand



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Report on FAA's Long-Term Plan for Air Traffic Facility Realignments and Consolidations bit.ly/NJrdmn #Aviation

Expand



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18 Jul



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Follow-up

- Acceptance of the recommendation does not ensure results.
- Effective implementation does.
- Continued attention is required until the results are achieved, or until the cause is corrected.



Follow-up

- Monitoring and follow-up
- Tracking Systems
- What improvements were made as a result of the audit work?
- Did the improvements achieve the desired results?



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What the Statutes State

“At the conclusion of each audit, the inspector general shall submit preliminary findings and recommendations to the person responsible for supervision of the program function or operational unit who shall respond to any adverse findings within 20 working days after receipt of the preliminary findings. Such response and the inspector general’s rebuttal to the response shall be included in the final audit report.” 20.055(5) d



What the Statutes State

“At the conclusion of an audit in which the subject of the audit is a specific entity contracting with the state or an individual substantially affected, if the audit is not confidential or otherwise exempt from disclosure by law, the inspector general shall, consistent with s. 119.07(1), submit the findings to the entity contracting with the state or the individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings.”
20.055(5) e



What the Statutes State

“All audit reports issued by internal audit staff shall include a statement that the audit was conducted pursuant to the appropriate standards.” 20.055(5) a



What the Statutes State

“The inspector general shall submit the final report to the agency head and to the Auditor General.” 20.055(5) f



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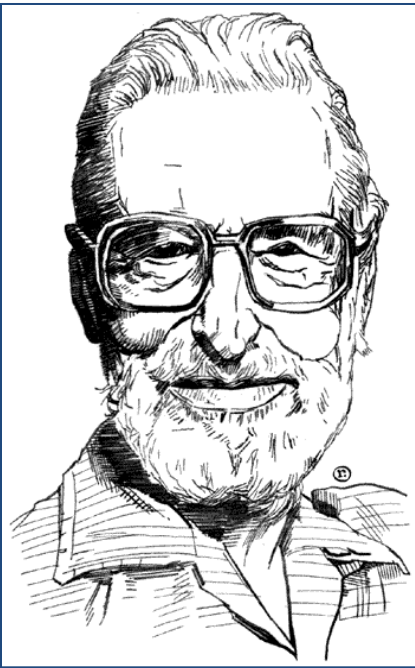


Objectivity in Reporting

“Write your first draft with your heart.

Re-write with your head.”

~From the movie Finding Forrester



— Dr. Seuss

**“It has often been said
there’s so much to be read,
you never can cram
all those words in your head.**

**So the writer who breeds
more words than he needs
is making a chore
for the reader who reads.**

**That's why my belief is
the briefer the brief is,
the greater the sigh
of the reader's relief is.”**



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Questions?

Melinda Miguel

Chief Inspector General
State of Florida

Joseph Maleszewski

Inspector General
Department of Economic Opportunity

Kris Sullivan

Deputy Inspector General
Division of Emergency Management

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