OFFICE OF THE CITY AUDITOR
CITY OF AUSTIN

STYLE MANUAL

THIRD EDITION, 2003

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AUDIT REPORTS

The Office of the City Auditor (OCA) complies with the reporting standards for performance audits as promulgated by the U. S. General Accounting Office, *Government Auditing Standards*. The 2003 Revision of the Yellow Book states:

> Audit reports (1) communicate the results of audits to officials at various levels of government, (2) make the results less susceptible to misunderstanding, (3) make the results available for public inspection, and (4) facilitate follow-up to determine whether appropriate corrective actions have been taken. The need to maintain public accountability for government programs demands that audit reports be retrievable. (GAS 8.05)

The revised standards (GAS 8.03) have relaxed the requirement that all audit reports must be written. However, the standards do require that the report must be retrievable. Hence, a report can be written (chapter or memo report), slides of a presentation, or electronic media. All reports, regardless of form, must comply with **all** applicable standards (GAS Chapter 8), and all reports should state compliance with generally accepted government auditing standards. (GAS 8.30)

Memorandum reports or “memo” reports

Smaller reports (six pages and under), called memorandum reports or "memo" reports, usually consist of a transmittal, the body, and management’s response. The transmittal, which is printed on Office of the City Auditor memorandum letterhead, is the executive summary for the report. In addition, the body should include necessary background information, a statement on the objective(s), scope, and methodologies, and the findings, conclusions, and recommendations. Further, management response should be inserted in the document or included as an attachment (attachments should be indicated on the transmittal).

The body of the report may be single or double column with graphics, charts, or tables inserted at the appropriate places. A header will be used to identify the report as an OCA product. In addition, City Auditor and team member names along with information about copies of the report should be listed on the final page of the report.

Under certain conditions, such as the unique nature of the findings or targeted recipients, the City Auditor will consider experimental report formats.

Single-issue or chapter reports

Longer reports (seven or more pages) may be single-issue or chapter reports, depending on the complexity of the information presented. Specifically, reports dealing with multiple findings and distinct issues may be organized into separate chapters, called a chapter report. For example, an audit report on a City department, such as the Public Works Department, may contain findings on the department's road maintenance program, its performance information, and its capital project management practices. These issues and findings are sufficiently distinct to justify separation as individual chapters. In a chapter report, the background is provided in an introductory chapter, distinct from the chapters containing the findings. However, in other instances, each chapter may also need a short background section to set the stage for the presentation of the findings.

Single-issue reports usually consist of:

- a background section,
- an objective(s), scope and methodology section, and
- an audit findings section.

In contrast to chapter reports, single-issue reports may result from having one objective or, if more than one, the objectives are related to each other. Further, in single-issue reports, the scope is frequently more limited. Follow-up reports on previous audit findings and recommendations fall into this category.

Format of reports should follow OCA standard specifications.

Each of the types of reports discussed above should be prepared according to a specific set of formatting guidelines. The separate elements of each single-issue or chapter report are listed below. Appendix A provides additional detail on the formatting of each element. Templates for many of these elements can be found in the Audit e File.

Report Cover	Action Summary
Credits Page	Table of Contents
Transmittal Memo	Report Text
Council Summary	Appendices

Exhibit 1 details OCA required formatting of headings within the report body.

Mandated fonts for report writing.

TEXT TYPE	FONT & SIZE
FIRST-ORDER HEADLINES	**AC TIMES BF 14 PT**
Second-Order Headlines	**CLC Times BF 14 pt**
Body Text	CLC Times LF 12 pt
Bulleted body text	CLC Times LF 11 pt
Third-Order Headlines	**CLC Times BF 12 pt**
Exhibit Titles	**CLC Ariel BF 11 pt to 10 pt**
Exhibit Text	CLC Ariel LF 10 pt to 8 pt.
Management Response to Rec.	CLC Ariel LF 10 pt

EXHIBIT 1
Type Hierarchy

FIRST-ORDER HEADS

First-order heads are centered, all caps, 14 pt., bold face (**BF Times**). Summary text, which follows, is 12 pt. Times, lightface, and flush left.

Second-order heads

Second-order heads are flush left caps and lower case, 14 pt., **BF Times**.

Background headlines do not need to be complete sentences, and may (at the auditor's discretion) be capitalized using the "headline" style (i.e., All Words Cap First Letter). A *Finding headline* must be one complete sentence, and capitalized using "sentence" style (i.e., first letter of sentence is capped, plus any proper nouns' first letters are capped).

Third-order heads. Third-order heads are flush left, caps and lower case (sentence style), 12 pt., **BF Times**, and set in as part of the paragraph.

- **Bullets.** Bullets are used to list items and will be left-indented 3/8" from the MS Word left margin.

Recommendation

01. Recommendations are always set off by a flush left, bold face, 14 pt. Times headline (either "Recommendation" or "Recommendations"). They are hang-indented to 3/8" with a two-digit number for each recommendation.

MANAGEMENT RESPONSE: CONCUR
Text for management's response is indented under the recommendation, with a borderline placed at the top and bottom to distinguish it from audit text. A different font may be used to emphasize management's response. The heading "Management Response," is AC, **BF Ariel**, but the indication of auditee concurrence or disagreement is AC, LF (10 pt. Ariel).

Suggested Strategies:
Hang indent at 3/8 inch and use 12-pt. Times.

THE REPORT-WRITING PROCESS

The report-writing process begins with summarizing and documenting of audit findings. After summarizing the findings, the audit team begins to develop two successive drafts, the outline draft and later the report draft. During the report-writing process, all members of the team have key responsibilities, each one of which contributes to compliance with the government auditing standards.

Summarize and document audit findings. While each team and project may establish preferences for the format in which to document audit findings, write-ups should include the appropriate finding elements (i.e. criteria, condition, cause, effect) necessary to meet the objectives of the audit and comply with applicable standards. Auditors may develop formal Records of Audit Finding (RAFs) or may write a work paper summary that includes the appropriate elements and conclusions. These documents should be reviewed by the AIC and will be used as a resource during development of the report outline.

Outline Drafts. Outlines are developed as a team effort and serve to clarify the main messages of the audit report. After the main messages have been organized, together with the supporting evidence or findings, management will review the outline prior to drafting the report text. For smaller reports, outlines may not be necessary, but the AIC should obtain the written approval from the supervising ACA.

The typeface hierarchy for headlines in the outline should match the type hierarchy for audit reports. This facilitates conversion of the final approved outline into a report with a minimum amount of re-formatting. Exhibit 2 contains formatting guidelines for single-issue report outlines that are organized by background; objective(s), scope, & methodologies (OS&M); and audit findings. Unlike the single-issue outline, the team should organize the outline for a chapter report by major finding subjects. The first chapter usually includes the background and a general OS&M. Subsequent chapters address audit findings and at times provide a more detailed OS&M.

As an outline goes through the process of development and team consensus, several drafts or versions of the outline itself may be prepared. This is a natural result of increasing emphasis on the planning phase for report writing and is intended to reduce the amount of time spent in drafting and revising the report text. OCA management may have input at several points in this process.

Exhibit 2 demonstrates the organization of an outline.

Report Drafts. Once the outline is approved and writing begins, the outline is used as an organizational aid and in deciding headline hierarchy. As report drafts are written, the AIC should review each draft for substance and organization. During this time, the departmental editor will be available to assist in drafting throughout the process.

EXHIBIT 2
Outline Format for Single-issue Report

REPORT TITLE

The outline format resembles the report format as closely as possible. It should begin with a summary paragraph, which describes the primary message(s) of the report or section being outlined. Sentences within the paragraph should be complete sentences (having a subject and verb). The summary is a general statement, and the level of detail should be consistent with an overview. The summary serves as the deductive lead to the remainder of the section. Generally the summary should not contain criteria or recommendations, but condition, cause, and effect should be mentioned. Objectives, Scope, and Methodology are also omitted from the outline summary.

I. OBJECTIVES, SCOPE, METHODOLOGY. This is a 1st order heading.

A. Objectives (2nd-order heading) use the heading only or list each in a complete sentence.
B. Scope
C. Methodology uses heading only or explains methodology in 3rd-order headings by objectives.

II. AUDIT FINDINGS

A. Findings should be summarized first in one-sentence leads.

B. Findings are 2nd-order headings and should be complete sentences in audit findings, boldface type.

1) Supporting evidence for each 2nd-order heading is listed as 3rd-order headings (complete sentences).
2) Supporting evidence for each 3rd-order heading is usually listed as complete sentences.

- bullets are not necessary
- but they are permitted
- as long as used consistently within the outline section

REC. 01 Recommendations should be complete sentences.
REC. 02 They may be omitted from outline drafts.
REC. 03 This decision is based on the discretion of the Auditor-in-Charge.

PUBLIC INFORMATION ACT REQUIREMENTS

The issued report is the only document subject to an “open records” request. All drafts of the report and all work papers associated with the audit are exempt. However, the City Auditor must still seek the opinion of the State Attorney General on non-release of these items.

RESPONSIBILITIES

Some of the key responsibilities of each level of review are delineated below:

Auditors

- Writing the draft according to the approved outline
- Maintaining successive working drafts on the network server
- Implementing (keying) approved editing or other text changes

See Appendix B for a chart of standard proofreaders' marks used in editing text. These marks are also generally found in most dictionaries.

Auditor-in-Charge (AIC)

- Compliance with *Government Auditing Standards* (Yellow Book)
- Relevance to audit objectives
- Factual accuracy
- Adequacy of evidentiary support
- Clarity of messages
- Entering recommendations and other text changes
- Compliance with Style Manual
- Sign-off on work papers
- Preparing a final report for publication on OCA’s website
- Preparing a report abstract for submission to the *Local Government Auditing Quarterly*

City Auditor/Deputy City Auditor/Assistant City Auditor

- Tone
- Compliance with *Government Auditing Standards* (Yellow Book)
- Serves our customers' needs

Editor

- Logical coherence
- Clear, concise, unambiguous usage
- Correct grammar and punctuation
- Compliance with established style and format

Administrative Staff

- Reproduction, distribution, and filing of approved manuscript
- Add report to OCA's website

CONVEYING AUDIT INFORMATION

To comply with government auditing standards, audit reports must be: “timely, complete, accurate, objective, convincing, clear, and as concise as the subject permits." Our office strives for this quality standard in all published audit reports. The guidance provided by this chapter is intended to assist writers by providing examples of how the quality standards apply to actual report text.

Audit reports should provide sufficient background information for the audience.

Because the audience(s) will impact each report to some extent, auditors should continuously assess the audience(s) of each audit report. The principal effect of different audiences on OCA report style occurs in the amount of background information provided. The audiences of our reports vary depending on the requester or other origin of the audit. Typically, audit reports that are generated by Council request, or those whose results will be of interest to Council, will contain enough background information to completely familiarize readers with processes or operations reviewed. The extent of background information necessary decreases with specially requested audits where reports are primarily of interest to more specialized and knowledgeable audiences.

Audit reports should be written in a deductive style.

In a deductive writing style, the audit team's conclusions will be stated first, with the supporting facts and evidence provided subsequently.

The deductive structure of audit reports is reflected at all levels in the report. This means we will use headlines which state conclusions and findings clearly, as well as topic sentences in paragraphs, which also summarize the main point of the paragraph. We also provide a brief summary at the beginning of each section, which introduces the principal conclusions to be discussed.

This style serves the reading patterns of executives, who tend to read the headlines and first sentence of each paragraph, and seldom make time to read the entire text of a report.

In the report, the writer should be specific and precise!

Words and ideas communicated in an audit report must be supported by sufficient, competent, and relevant evidence. Under this stringent standard, writers should be aware of the potential for readers to interpret words differently than the writer's intention. The examples below are intended to illustrate this type of problem; it would be impossible to provide a comprehensive list of words that may be misconstrued.

EXHIBIT 3
Be Specific: Don't Say More Than You Can Support

BEFORE	AFTER
"The Child Protection Team is unable to communicate with policymakers [1] concerning its achievements. Without goals, objectives, or a systematic method of tracking achievement, the team does not know when it is successful, and it can not communicate any success to others."	"The Child Protection Team is unable to convey to its governing bodies any quantitative data concerning its achievements. Currently, the only communication of achievements possible is using anecdotal information. Without goals, objectives, or a systematic method of tracking achievement, the team does not know when it is successful, nor can it communicate its success to others."

Note 1 The team *is* able to communicate, it just cannot communicate using objective data. Subjective, anecdotal information is all they can provide.

EXHIBIT 4
Be Concise: Say What You Mean – Neither More, Nor less

BEFORE	AFTER
"Benefits of the CAIC are significant and notable.[1] The CAIC was intended to reduce the number of criminal child abuse cases waiting for a trial and the average length of time cases would have to wait. The increased efficiency has affected[2] both the perpetrators and the victims of child abuse."	"The CAIC was intended to reduce the number of criminal child abuse cases waiting for a trial and the average length of time cases would have to wait. It did partially achieve its intent by reducing the processing time of cases by 50 percent. This increased efficiency appears to have resulted in a greater number of perpetrators being held accountable."

Note 1 What is the difference between *significant* and *notable?*
Note 2 *Affected how?*

EXHIBIT 5
Be Clear: Avoid Words That Can Be Interpreted Broadly

BEFORE	AFTER
"Current effectiveness measures may not be <u>appropriate</u>.[1]	**"Effectiveness measures used to monitor Child Abuse Impact Court can be improved.**
When the CAIC was created, <u>effectiveness was measured</u>[2] by the number of cases waiting for a trial, the length of time perpetrators spent in jail waiting for a trial, the extra costs for the cases, and the impact of the program on other stages of the process. It appears that <u>the most widely used method of evaluation</u>[2] of the CAIC is the number of cases waiting for a trial (backlog). Due to the <u>increasing awareness of child abuse</u>[3] and the increasing number of child abuse incidents being reported and indicted, <u>the CAIC may be effective without reducing backlog</u>.[3] There are several other performance criteria that would provide a more accurate measure of CAIC effectiveness."	When the CAIC was created, effectiveness measures listed in the proposal consisted of: • the number of cases waiting for a trial, • the length of time perpetrators spent in jail waiting for a trial, • the extra costs for the cases, and • the impact of the program on other stages of the process. However, the method most widely used for evaluating the CAIC is the number of cases waiting for a trial. Because of an increasing number of child abuse cases being reported and indicted, the CAIC may not reduce backlog even though it is increasing the number of cases disposed. Accordingly, several other performance measures would provide a more accurate measure of CAIC effectiveness."

Note 1 The word appropriate is not clear here, does it mean the measures in use are not valid (represent objective reality), not relevant (do not apply to the CAIC), not reliable (data doesn't reconcile accurately to source documentation), or do they somehow reflect negatively on the program?

Note 2 The purpose of this audit was to determine the effectiveness of the program based on the measures described here, because the program had not been evaluated. Here we are implying that these measures have been reported and monitored to determine effectiveness.

Note 3 What documentation do we have in the work papers that a) awareness of child abuse has increased and b) the increasing awareness of child abuse can cause the CAIC to be effective without reducing backlog?

EXHIBIT 6
Be Accurate: Don't Generalize Beyond the Scope of Evidence

BEFORE	AFTER
"Whatever the structure, <u>staff roles</u>[1] must be clarified. During our review, many of the CAN staff informed us that there was some confusion regarding the roles they were to fulfill as well as which departmental component was responsible for different aspects of contracts. <u>Monitoring</u>[1] as it exists now is split between CAN staff and the HHSD Grants and Contracts unit. The roles of these two sections need to be clearly defined and duplication of effort should be eliminated. In addition, <u>monitoring</u>[1] visits in the future should be coordinated to ease the burden on the agencies."	**"Responsibilities for each unit associated with CAN need to be more clearly delineated.** Again, future expansion of the agencies and funders in the CAN process will also increase the necessity and importance of ensuring smooth operation of the administrative functions. We found a lack of clarity among CAN and other involved units regarding responsibility and accountability for specific tasks associated with contract administration. Roles and responsibilities need to be articulated for: • Approval and tracking of insurance coverage; • Contract Managers; and • Grants and Contracts Unit Staff."

Note 1 Headline refers to roles (plural) but only discussion point in supporting information is about monitoring. Are there other roles that need to be clarified?

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.

EXHIBIT 7
Be Clear: Avoid Casting Aspersions Inadvertently

BEFORE	AFTER
Even though the intent of the monitoring function is that it should occur annually to ensure that the City is receiving the services, CAN administration has not required that each agency has an annual evaluation. <u>Because of known problems</u> [1] in some agencies, staff should be doing more frequent visits, documenting their findings, and reporting them to the agency.	Even though the stated intent of the monitoring function is to conduct annual reviews to ensure that the City is receiving the contracted services, CAN administration has not ensured that each agency has an annual evaluation. Moreover, when problems have already been observed within a specific agency, monitoring of that agency should be stepped up.

Note 1 Are we referring to problems that we have discussed in this audit, problems that staff know of from some other source besides their evaluation process, or something else?

EXHIBIT 8
Be Clear: Avoid Sentences That Contradict Others

BEFORE	AFTER
Members of the CAN staff and board have developed and presented the organization's vision, values, mission, and goals. These were presented and adopted by the CAN board on March 10, 1993. The associated objectives were to be developed in the RFP for social service agencies. <u>However, they have not been translated into performance measures for CAN operations</u>.[1] <u>Specific measures address how CAN is achieving its mission and goals</u>.[2]	Although the CAN has made progress in developing a mission and goals for its social service efforts, these have not yet been completely integrated into the administrative functions. Specific measures are needed to assist CAN management to ensure administrative staff are as accountable for accomplishing CAN's mission as the social service contractors.

Note 1 Not clear what has not been translated and what CAN operations means, as distinct from the vision, values, mission, goals, and objectives of the organization.

Note 2 Are we referring to specific measures that exist, or is this a definition of what measures would do if developed?

Organize Text to Portray Complicated Concepts

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

EXHIBIT 9
Be Concise: Group by Concept Rather than by Entity

BEFORE	AFTER
Over half of the <u>middle school teachers</u> surveyed reported that their schools had a dropout *prevention* plan in place. Thirteen percent of middle school teachers responded that their campus did not have such a plan in place. Over 75 percent of <u>high school teachers</u> reported that their campus had a dropout *prevention* plan in place. Only 1 percent[1] of high school teachers said that their campus did not have such a plan operational. Eighty[2] percent of high school <u>counselors</u> reported that their campus had a dropout *prevention* plan in place.	Although most counselors (80%) knew of their campus' required dropout prevention plan, teachers were less aware of such a plan. Specifically, 42 percent of middle school teachers and 26 percent of high school teachers knew their campus had a dropout prevention plan in place. TEA requires each campus to develop a dropout prevention plan.

Note 1 This numeric figure should be spelled out since it is less than ten.
Note 2 This numeric figure is spelled out because it begins a sentence.

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.

Choose Words Carefully!

Below are some examples of words that are typically inappropriate for an audit report.

ABSOLUTES	INFLAMMATORY WORDS OR PHRASES	UNCLEAR WORDS
does not do	mismanaged	very
does not have	inept	mostly
always	incompetence	a majority
never	unconcerned	more
cannot	failed	less
will not	excessive	excessive
only	chintzy	considerable
solely		just
guarantees		serious
ensure		

Affect and Effect: In general, use "affect" as a verb and "effect" as a noun.

> The effect of the change is far-ranging. The new law affects every employee.
>
> ("Effect" can be a verb, as in "to effect a change," but it is seldom used this way.)

Among and Between: "Among" refers to three or more; "between" refers to two.

> They had to decide among several alternatives. They had to decide between two alternatives.

Assure, Insure, and Ensure: "Assure" and "ensure" mean to promise, guarantee, or make sure. The difference between the two is in usage: We assure someone of something, but we *ensure* the thing itself.

> We can assure you that we will not exceed our fee estimate. These procedures will ensure a healthy profit.

"Insure" means to cover with insurance, (to insure indemnity in case of loss).

> He insured his car through an independent agent.

Comprise: "Comprise" means contain, embrace, and include.

> The whole comprises the parts (not the reverse).

Avoid at all costs "comprised of"

> A zoo comprises animals.

Detail: "Detail" is often incorrectly used in accounting and auditing circles as an adjective. The correct adjective is "detailed."

> We performed detailed test work on a random sample of invoices.

Different: "Different than" is used with a complete sentence; "different from" is used when the object of the preposition is not a complete sentence.

> Their methods are different than those practiced in surrounding cities.
> The method used is different from ours.

Due To: When used to indicate a causal relationship, "due" must always be used in conjunction with a form of the verb "to be," as in "is due to" or "was due to."

> Original: "Due to inadequate reconciliation, an estimated $1,724 was misappropriated during the period reviewed.
>
> Revision: "An estimated $1,724 was misappropriated during the period reviewed. This loss was due to inadequate reconciliation."
>
> Original: "The evaluation committee never convened due to a policy change."
>
> Revision: "The evaluation committee never convened because of a policy change."

Farther, Further: "Farther" shows distance; "further" shows degree.

> The job was farther away than I anticipated. The inventory was further along than I had expected.

Include vs. Includes: "Include" is used with a plural subject; "includes" is used with a singular subject.

> The book includes a complete list of the British monarchs. All three of the books include chapters on cooking.

Irregardless: There is no such word. Use "regardless."

Its vs. Their: "Their" is used when referring to a group of people. "Its" should be used when referring to an organization.

> The children received their presents. The program relies on private individuals for its funding.

Less, Fewer: "Less" means smaller in degree or amount; "fewer" refers to numbers. If you can count them, use fewer.

> Less than 10 percent. Fewer than 500 people.

Media, Criteria, Data: These words, although frequently misused as singular, are in fact plural. The singular forms are: medium, criterion, and datum (rarely used). When used as the subject in text, remember to use a plural verb.

> Original: The criterion of effectiveness is seldom evaluated. Revision: Criteria applying to effectiveness are seldom evaluated.

Ongoing: "Ongoing" is frequently used where "regular," "continuing," "continuous," or "systematic" would be more specific. Another term, "under way," may carry the exact meaning.

Since, Because: "Since" is often used to mean because, but it is most accurately employed to indicate the passage of time.

> I have been seeing the same doctor since I was a teenager.

Timely: Although used as both an adjective and as an adverb, the adjective use is more acceptable, such as a "timely report." Instead of the adverb use ("The report was not filed timely."), use "on time," "promptly," or "regularly." Do not use "in a timely manner."

When and Where: To explain what may, will, or does happen, use "when" not "where."

> Wrong: In a situation where a company files interim reports, the correct form is a 10-Q.
> Right: When a company files interim reports, it files on Form 10-Q.

Mimic Other Reports

Particularly for new report writers, mimicking the writing style in other reports is a helpful way to begin writing. Specifically, this technique allows the writer to:

- adopt key phrases often used in audit reports,
- imitate the tone used in reports, and
- write the reports using common audit terminology (using "audit" words, avoiding absolutes).

Mimicking should not only make the writing process less frustrating, but also make the review process somewhat less arduous for both writer and reviewer.

Help Your Reader Along!

Several elements of written text assist the reader in recognizing the relationships among paragraphs, phrases, or sentences. These elements, called "advance organizers," include headlines, transitions, bullets or other indented lists, summary paragraphs, and topic sentences.

Use headlines to help the reader quickly understand the organizational relationship among the sections. The reader's eyes scan a page in a fraction of a second, much less time than is required to read each word. Headlines break up the gray text, and the formatting of the headlines (first-order vs. second-order, etc.) instantly informs the reader of the relationship of one section to another. In other words, parallel sections will begin with headlines formatted alike. By contrast, a group of paragraphs that contains material, which is a subordinate portion of a larger section, will begin with a headline formatted differently than the section headline.

How much should headlines be used? This question is not easy to answer, but should always be considered in light of what will best aid the reader in understanding the information being presented. Although good writing is an art, not a science, the following guidelines may assist:

- Avoid breaking down your content into subsections that require headlines below the third-order. Excessive subordination will be difficult for the reader to understand the relationships. If headlines seem necessary below third-order, reconsider your organizational structure.

- Place a new headline each time you substantively change the subject. This may even occur at the beginning of each paragraph, if each paragraph presents information that is sufficiently differentiated to warrant notifying the reader of the introduction of different information.

For example, consider a finding section in which a condition and its effect are described. The remaining section will be lengthy in order to describe the six or seven contributing causes. After the second-order head signals the entire finding, third-order heads may be needed to distinguish the condition, effect, and a summary paragraph, which informs the reader that a number of causes have given rise to the condition. Then bulleted paragraphs may be useful to alert the reader when a new cause is being introduced.

Transitions should be included in report writing because they convey how the separate pieces of information relate to one another. Specifically, does a fact provide an example of something, show a caveat to a previous statement, or add to previously mentioned facts?

The following exhibit shows a well-written factual paragraph. However, there is no indication of how the sentences relate to each other.

EXHIBIT 10
Use Transitions to Increase Reader Comprehension

BEFORE	AFTER
A projection, based on the length of stay in jail and modification of data contained in the two mentioned studies, suggests that a savings of $609,000 per year might be possible if round-the-clock magistration hours were initiated. The estimate of savings was based on the elimination of overnight stay of those charged with certain Class "C" misdemeanors, excluding those with public intoxication charges, and those booked that had no charges filed. In interviews with County personnel, we were unable to substantiate that those savings would actually occur without modifications to the current intake system from arrest up to magistration. Also, the data was not assembled in a way that would allow projecting the savings for the pilot.	A projection, based on the length of stay in jail and modification of data contained in the two mentioned studies, suggests that a savings of $609,000 per year might be possible if round-the-clock magistration hours were initiated. <u>Specifically,</u>[1] the estimate of savings was based on the elimination of the overnight stay of those charged with certain Class "C" misdemeanors, excluding those with public intoxication charges, and those booked that had no charges filed. <u>However,</u>[2] in interviews with County personnel, we were unable to substantiate that those savings would actually occur without modifications to the current intake system from arrest up to magistration. Further,[3] the data was not assembled in a way that would allow projecting the savings for the pilot.

Note 1 Shows specific example lead-in.
Note 2 Indicates a caveat, or qualifies a previous statement.
Note 3 "Also" used above, is OK, but "further" is a better choice since it indicates continuation of the thought.

The next example highlights the way in which transitions give clues as to a sequence of events.

EXHIBIT 11
Transitions Guide the Reader Through Time

BEFORE

The New Airport Project Team (NAPT) uses a competitive sealed bidding process to procure construction services. A standard construction procurement cycle is 90 days long. Procurement activities begin when NAPT advertises an Invitation for Bid. A probid conference is held to answer questions from contractors in the middle of the bid period. An independent price estimate is also furnished before the opening of bids. NAPT retains the bid guaranty of the apparent low bidder, certifies the bid tabulation, and returns bid guaranties to all unsuccessful bidders. NAPT reviews the responsiveness and responsibility of the apparent low bidder, and compares the low bid with the independent price estimate. Afterwards, NAPT recommends the bidder for City Council action. When City Council has approved the award, NAPT issues a Notification of Award, and collects performance and payment bonds from the contractor. A construction contract is lastly executed.

AFTER

The New Airport Project Team (NAPT) uses a competitive sealed bidding process to procure construction services. The standard construction procurement cycle is 90 days long and begins when NAPT advertises an Invitation for Bid. Before the submission of bids, a pre-bid conference is held to answer questions from contractors. In addition, an independent price estimate is furnished. After the bid opening conference, NAPT retains the bid guaranty of the apparent low bidder, certifies the bid tabulation, and returns bid guaranties to all unsuccessful bidders. At this point, NAPT reviews the responsiveness and responsibility of the apparent low bidder, and compares the low bid with the independent price estimate. Once the low bidder has been reviewed, NAPT recommends that the City Council take action on approving the bidder. If the Council approves the award, NAPT issues a Notification of Award and collects performance and payment bonds from the contractor. Finally, a construction contract is issued.

Common transitions enhance understanding. Below are some examples of words that are commonly used as transitions:

Cause

Because
On account of
As
For
Due to
Thus

Effect

As a result
Therefore
Consequently
Thus
Accordingly
So that

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

COMMUNICATING RECOMMENDATIONS AND RESPONSES

The City Auditor uses recommendations for prompting management to correct the deficiencies, weaknesses, or other adverse conditions the audit has identified. As such, our recommendations are very important because their implementation constitutes the most lasting impact of our audit work. The Office of the City Auditor includes management responses in the text of single-issue or chapter reports adjacent to the recommendation itself and in Appendix A. The Action Summary is a quick reference tool that shows each recommendation, the extent of management's concurrence, and the expected date of implementation.

Writing Recommendations

To have the maximum desired effect, recommendations must address the cause of the problem they are designed to correct and should be made in the context of what type of action is feasible for the City to undertake.

The following quote from GAO's "Yellow Book" standards on recommendations, (Chapter 8) provides excellent guidance on developing them:

> **8.28** If warranted, auditors should make recommendations for actions to correct problems identified during the audit and to improve programs and operations. Auditors should make recommendations when the potential for improvement in programs, operations, and performance is substantiated by the reported findings and conclusions. Recommendations should logically flow from the findings and conclusions and need to state clearly the actions to be taken. Recommendations to effect compliance with laws and regulations and improve internal control also should be made when significant instances of possible fraud, illegal acts, or violations of provisions of contracts or grant agreements are noted or when abuse or deficiencies in internal control are found.
>
> **8.29** Constructive recommendations can encourage improvements in the conduct of government programs and operations. For recommendations to be most constructive, they should be directed at resolving the cause of identified problems, action oriented and specific, addressed to parties that have the authority to act, practical and to the extent feasible, cost-effective and measurable.

Some guidelines to meet this standard are provided below.

- To be most effective, recommendations should be specific and addressed to the position that has the authority to implement them.

- In addition, language that provides the purpose or objective of the recommendation is always necessary to establish the intent of the recommendation. (See underlined portions in the following example.)

00. <u>To protect the integrity and confidentiality of certain information</u> maintained by the Communications Department, <u>the Director</u> should develop a system to monitor and adequately control internal and external access to its databases.

- Recommendations that suggest "further study" should be avoided. However, they are used when our audit work did not cover specific areas thoroughly enough to make high quality recommendations.

- Recommendations that ask the agency to "consider" taking a particular action should be avoided because of the difficulty in evaluating whether the department actually did anything to address the cause or condition.

In addition to the importance of using clear and specific language, the length and complexity of recommendations should be tempered as much as possible.

If recommendations need to be expressed in multiple sections, there are two guidelines to follow. If all parts must be implemented in order to satisfy the primary recommendation, use a bullet format for the subparts. If they can be independently implemented, use lower case letters (a, b, c...) to designate the items. For example,

01. To help ensure compliance with City policy, the Communications Director should implement a training program for new employees consisting of at least eight CPE hours in each of the following subjects:
    - ethics training,
    - sexual harassment training, and
    - FCC regulations.

02. To ensure adequate resources are allocated to the required training, the Communications Director should
    a) increase the number of FTEs devoted to staff development by ten percent, and
    b) institute monthly focus groups to assess effectiveness of new training program.

Placement of recommendations within the text of a report should be planned to best serve the reader's short-term memory. A report may contain several sections that are closely interrelated, or may present multiple conditions and/or effects that are all related to a set of causes. In these instances, recommendations may be best placed after the causes. If the report contains several loosely related or unrelated findings, the recommendations should probably be placed immediately after the finding with which they are most closely associated.

Suggested strategies for implementing recommendations can add clarity to the intent of the recommendation. At times, the auditee can receive a benefit if the report also gives some suggested strategies that help define the outcome that auditors are expecting.
Example:

Recommendation:

07. In order to improve the consistency and effectiveness of accident investigations, the Director of SWS should direct the Safety Manager to develop, document, and implement standard accident investigation procedures, which specify:

- Responsibility for conducting investigations,
- Standards for sufficient investigation of serious accidents,
- Data to be collected,
- Basic methods used to determine accident causes and select appropriate corrective action, and
- Appropriate reporting of investigation results.

Suggested Strategies: In addition to the above recommendation, we suggest the following strategies to improve the consistency, quality, and usefulness of SWS' accident investigation and reporting procedures.

7.a Revise the SWS Injury Investigation Report used by supervisors as follows:

- Separate the request for information regarding safety violations and injury causes into two distinct requests.
- Provide a place on the form to indicate whether a safety standard was violated, as well as a place to cite the standard and specific procedure(s) violated.
- Provide choices for selection of injury causes. Develop the choices based on the common causes of injury experienced by the department and using standard safety industry categories such as those illustrated in Exhibit 2.5.
- Provide choices for possible corrective actions.

7.b Develop a uniform method for designating injury causes, which provides enough detail to enable the identification of appropriate corrective strategies.

Management Responses

Responses to the recommendations are obtained from management for inclusion in the audit report. Each response should include whether management concurs with the recommendations, current status, proposed date of implementation, and name of the individual assigned responsibility to carry out the implementation.

A cover memo, preferably on letterhead, should be used to transmit the responses to the City Auditor. This memo must be signed by the Department Director responsible for implementation of the recommendations and by that Director's immediate superior (Assistant City Manager or City Manager). Frequently OCA audit teams find it necessary to request further iterations of management's initial response in order to ensure that all elements are present. Further, there may be exceptions, when an email from the official will suffice. This is especially true for memo reports.

The response to each recommendation is inserted verbatim in the body of the audit report directly after that recommendation. If the response is too long (more than three to five sentences), the auditor should excerpt key sentences and the response should be labeled "ABBREVIATED MANAGEMENT RESPONSE." In addition, the written management response should also be attached, **exactly as received in its entirety,** as Appendix A of the report.

The Audit e File contains a template for management's response.

Management Action Plan

The Action Plan is a new document introduced by Council resolution and codified in the City Auditor's Ordinance during 2003. Sixty days after the audit report is presented at and accepted by the Audit and Finance Committee (AFC), management is to appear again at the AFC for discussion of its strategies and progress for implementing the audit recommendations and resolving the findings. The action plan includes the following elements.

- Current status – planned, underway, implemented
- Strategies for implementation
- Proposed date of implementation
- Name of individual assigned responsibility for implementation
- Progress in implementation

Note: Management may provide the Action Plan as its initial response. The intent of the 60-day period is to allow management to develop its strategies.

The Audit e File contains a template for the Action Plan.

Action Summary

For long, bound reports that include recommendations issued by the Office of the City Auditor, an action summary must be prepared. The action summary provides readers a single view of all the recommendations. Often, it is their first encounter with the report and its results.

A template for creation of the action summary can be located in the Audit e File. The Action Summary template is set up as a table for easy manipulation to suit unusual circumstances. The report title should be in 14-point bold Times, the recommendations in 12-point Times, and the concurrence and implementation status information in 10-point Arial.

STYLE POLICIES AND COMMENTS

Level of Detail in Methodology Sections

Although the amount of text devoted to describing audit methodology may vary depending on the complexity of the methods used, methodology sections in the main body of the audit report should be as brief as possible. Detailed descriptions of methods, statistical sampling approaches, or any highly technical information should be provided in an appendix.

Tense

When writing about operational matters, auditors should take care to denote passage of time correctly. Generally most of the report text will be in present tense to reflect the on-going operations of the organization during the audit. Background material, conditions, and findings, as a rule, will use the present tense. The auditor should use past tense if describing historical information, past management practices, or changes in operations. If a change was made in operations after examination, but before the report is issued, auditors should use the terms "currently" or "presently," to differentiate between what they first observed and current practice. Dates may also help in managing sequences.

Auditors should try to be consistent in the use of tense, although this is sometimes difficult to achieve. To avoid confusion, audit reports should include modifiers and transitions that will help indicate passage of time.

EXAMPLE I

Receivables are payments due from customers for utility services rendered. The receivables cycle includes customer billings, payment collections, and payment processing. The Utility Customer Service Office (UCSO), a division of the Financial Services Department, and the Claims Division of the Law Department <u>are responsible</u> for managing the receivables cycle for city utility related charges. These charges include electric, water, wastewater, solid waste, drainage fees, and transportation user fees.[1]

Note 1 This paragraph explains what the organizations do on an on-going basis.

EXAMPLE 2

UCSO's operating budget is primarily funded by transfers from the Electric Utility, Water and Wastewater Utility, Environmental and Conservation Services Department, and the Department of Public Works and Transportation for which it provides billing services. [1] In FY 95, UCSO received $19,218,905 of its $20,047,905 budget through utility transfers.[2]

Note 1 This sentence is written in present tense to describe on-going functions of UCSO.
Note 2 Past tense is used in this sentence to explain funding that has already occurred (historical information).

EXAMPLE 3

The Claims Division has made improvements in the delivery of customer services. Changes include refining the process used by staff to resolve customer service issues and installing multiple line phones to provide immediate assistance for complex customer service issues. The Claims Division has also made significant improvements to cash-handling procedures related to payments received for inactive delinquent accounts. Further, the Claims Division has made some improvements to the collections process based on five 1988 audit recommendations which were implemented to some degree.[1]

Note 1 This paragraph represents changes in management practices carried out in the past, but still relevant in the present. Past tense could also have been used. The past participle would be appropriate if the auditor was indicating that changes had been made but by the present they were still not adequate.

First Person Plural

Use of first-person plural pronouns such as "we" or "our" is permitted and even <u>encouraged</u> in certain cases when we are referring to our office. The old prejudice in business writing against using first-person pronouns has died out in all but the most conservative professions (accounting, auditing, and actuarial science). First person plural is used most often in the methodology section of audit reports, and in presenting objectives ("Our objectives were...")

Note: First person singular (I, my) is never used in OCA audit reports.

Naming Names

In general we do not use individuals' names in audit reports. They are substituted with position titles, such as "the division director," or "Supervising Technician II." Other options include "department officials commented..." "staff responded that..."

The exception to this rule is when the audit was requested to examine the actions or allegations related to a particular individual. In this case, the report will always be a Confidential Report, and a cover memo must be prepared informing the addressee that the attached document is confidential and concerns an audit of an individual's activities.

Gender-sensitive Language

We make every effort to use gender-sensitive language in our audit reports. This refers primarily to use of a gender pronoun, such as "he" to refer to any individual where the gender is unknown. Be alert to words, descriptions, or illustrations that make assumptions about the social or occupational roles of men and women.

Restate gender pronouns: Avoid using "he, his, him" to refer to both sexes. Avoiding this conventional usage requires ingenuity and good judgment, since no single method of revision will work in all contexts. Here are four alternatives to use in attacking the problem:

1. Make both the pronoun and its antecedent plural.

   Original: Each applicant should bring his resume.
   Revision: All applicants should bring their resumes.

Note that use of the pronoun "they" or "their" is only correct when the number of persons discussed is plural. This term has occasionally been used in an attempt to eliminate gender, but if only one person is being discussed, a plural pronoun is grammatically incorrect.

2. Substitute "person" or a similar nonsexist word for the pronoun.
   Original: When a new evaluator arrives, have him meet with staff.
   Revision: When a new evaluator arrives, have that person meet with...

3. Replace the masculine pronoun with an article or eliminate the pronoun altogether.
   Original: An evaluator should lock up his work papers before leaving.
   Revision: An evaluator should lock up all work papers before leaving.

4. Use both masculine and feminine pronouns together.
   Make sure that each employee has completed his or her financial disclosure.

Avoid masculine suffixes: Although substituting "-person" for “man" is not always successful, we do replace "Chairman" with "Chairperson." Otherwise, where possible, use generally accepted alternatives to occupational titles ending in “-man" such as:

police officer	Council member	firefighter

However, there are a few cases where you have to use a title ending in “man."

longshoreman	foreman	fisherman

Mr., Miss, Mrs., Ms. are not used: In audit reports, where names are used, we employ the first and last name the first time the individual's name is mentioned and then refer to all individuals by their last names.

In letters, do not assume that unknown addressees are male.

Original:	Gentlemen:
Revision:	To Whom it May Concern: or,
Revision:	Greetings:

In the salutation of a letter addressed to a woman, use the title she prefers. If this is unknown, use "Ms."

Quotations

If a quotation when typed is three lines long or less, enclose it in quotation marks. If it is longer, indent half an inch on both sides and single space. Don't put quotation marks on an indented quote. If you are citing from a book, the title should be included in italics. Avoid the use of single quotation marks.

Citing Page Numbers in Text

When the text of an OCA audit report mentions information, data, exhibits, or other material, which has appeared or will be discussed at another location in the report, the page number is not provided.

We recommend citing text as "discussed below in the section on MNO," or as "previously described," or "the XYZ section below provides additional data," etc. However, please avoid citing future text too often. If the information has not yet been provided to the reader, rather than referring the reader forward, the information should be moved to where it first becomes relevant.

NUMERALS, NUMBERS, AND DATES

When to spell out numbers

Generally in body text, the numbers one through ten are spelled out, and 11 and above are provided in numerals. However this style can change for the following reasons:

1. To provide consistency in text, which contains a series of related numbers, they should be provided in numerals.

In the traffic files, 25 of 67 sampled folders were incorrectly filed, and 7 of the 25 had incorrect processing codes recorded.

2. If a number begins a sentence, it should be spelled out.

Twenty-two violations were found in the 600 traffic cases,

3. In text, spell out million or billion and round numbers to one or two decimal places. Examples:

   $4 million, 1.7 million persons, not $4,000,000.

4. Avoid using numeric cents in audit reports or tables, and spell "cents" for amounts listed in text as under a dollar. Examples:

   They saved $1,247 during the first month.
   We spent only 74 cents.

5. Spell out first, second, etc., up to tenth; beyond that, use 12th, 20th, etc.

6. Spell out fractions ("nearly three-fourths of the people") and feel free to use fractions where percentages might be less understandable ("74.3 percent of the people").

Miscellaneous numerical information

1. If the word "between" precedes the first of two related figures, do not shorten the second figure (if a year), and use "and" instead of a dash.

   Between 1923 and 1929.

2. Put in figures:
   – year numbers (The 1934 Act)
   – numbers referring to parts of a book or document (page 6, Chapter 10).

Fractions

Fractions standing alone, or if followed by “of a” or “of an,” are generally spelled out.

three-fourths of an inch
one-half inch or half an inch
one-half of a farm
one-fourth inch or a quarter of an inch
one-tenth
one-hundredth or 0.01

but

½-inch diameter pipe
12 ½ times

Plurals of numbers: No apostrophe is required in most cases. Form the plurals of numerals by adding s (no apostrophe):

the 1970s
two 24s

Dates

Omit commas between the month and the year when no day is included, as in "May 1979." When a date includes a day, a comma must follow that number, and if the date is within the sentence, another comma must follow the year: “The regulation was approved May 9, 1979, and became effective June 30, 1979." Generally OCA reports avoid the day in dates unless it is pertinent to the context.

CAPITALIZATION AND PUNCTUATION

Capitalization in Headlines

1. Headline-Style Capitalization

   Capitalize the first and last words, no matter what they are. Also capitalize the first word after a colon or dash. Capitalize the second part of a hyphenated word.

   Use lower-case for all articles (a, an, the); conjunctions (and, but, or, nor, for, and yet); prepositions (from, in, to, from, about, etc.), and "to" in infinitives (to disclose, to be).

2. Sentence-style capitalization

   Capitalize the first word and any proper nouns (the names of any specific person, place, or thing), but all other words are lower case.

Capitalization in Text

1. Capitalize titles when they precede a person's name and are used as part of the name, such as:

   > President Bush, Chairperson Williams, Commissioner Edwards

2. Do not capitalize a title when it follows the name:

   > Lee Cooke is no longer the mayor of Austin.

3. Do not capitalize "government" or "federal" unless used in the name of a particular organization:

   > The federal government requires additional reports.

   Similarly, unless used in the title, the word "state" is not capitalized:

   > The requirements of state law are more restrictive. The State of Texas has enacted laws to govern this activity.

3. Capitalize titles when they are used to designate a specific individual or individuals, organizational units, or sections. According to the *Chicago Manual of Style*,

   > Full names, and often the shortened names, of legislative, deliberative, administrative, and judicial bodies, departments, bureaus, and offices are capitalized. Adjectives derived from them are usually lowercased, as are paraphrase designations, except abbreviations.

Uncertainty can be avoided by simply avoiding shortened forms (such as the Parks Board). Use the full title in the first mention, and thereafter use only the one-word reference such as "department" or "board."

National Labor Relations Board, the board, NLRB, General Assembly of Illinois, Illinois legislature, assembly, state legislature, state senate, Circuit Court of Cook County, county court, circuit court

Titles are not capitalized when used generically. "Generic terms designating courts are frequently used in place of a full name. They are lowercased even when they refer to a specific court." For instance, traffic court, family court, and juvenile court.

The following provides a few examples of specific versus generic capitalization.

EXHIBIT 12
Capitalization Guidelines

SPECIFIC	GENERIC
The Department Director was not involved.	All department directors must comply.
In Austin, all City services fall under this administrative requirement.	Neighborhoods throughout the city fit the program requirements.
The City's Administrative Bulletin 87-23 was approved in 1987.	All administrative bulletins must follow the same procedures for approval.
The Administrative Technician II was unfilled for one year.	Most administrative technicians receive little training.
The Consumer Services Division operates within the Electric Utility.	Three divisions share contract management responsibilities for the utility.

In OCA documents ALL references to City of Austin matters as a corporate entity are designated with a capitalized "City," or "Citywide."

SPECIFIC	GENERIC
All departments in the City….	In Houston, the city does….
The Office of the City Auditor recommended a Citywide….	The department is located in Two Commodore Plaza.
City Council Audit Committee	An audit committee is responsible….
The Audit Committee will meet….	
City Council Members	city council members
City Manager	city manager(s)
City management	city management
City organization	city government

Lists and Series

The following are some examples of the capitalization and punctuation of lists and series. The style used will depend on auditor preference.

1. When a list is introduced with a period, capitalize each item in the list and end it with a period. For example:

   How much and how accurately meaning is conveyed in communication depends on a number of factors.
   - Functional and positional relationships among the sender and receiver and the groups represented by each.
   - Differences in heredity, prior environment, and experience.
   - Differences in formal education.

2. When the introduction ends with a colon, capitalize the items only if they are complete sentences.

   The June 1989 report recommended the following improvements to the bulletin:
   a. strengthen reporting requirements.
   b. increase emphasis on internal control systems.

3. When the introduction ends with a colon and the items are not complete sentences, begin each item with a small letter; end each item with a comma (or a semicolon if commas fall within an item); and place a conjunction before the last item followed by a period. If only two items are used, place the conjunction after the first item with no punctuation.

The agency should acquire the following items:

- trucks,
- cars, and
- buses.

4. When the introduction of a list or series is not a complete sentence and one or more of the items of the list are needed to complete the sentence, use no punctuation after the introduction, begin each bulleted item with a lower-case letter, end each item with a comma (or a semicolon if commas fall within an item), and use a conjunction before the last item. If only two items are used, place the conjunction after the first item with no punctuation.

We must have financial systems that

- provide the information our managers need for effective cost control,
- develop cost consciousness at every level of responsibility, or
- enable the government to apply the most efficient management techniques.

Commas

As a general rule, in our Office we use commas in a series of three or more elements, with a comma preceding the conjunction. These elements should be parallel. When the elements in a series are lengthy or involve internal punctuation, it is best to use semicolons. Compound sentences should include a comma before the conjunction. Questions about complex sentences can be best resolved using the *Chicago Manual.*

Quotes

Quotes ALWAYS go outside the comma and period, even if the comma and period are not part of the quoted text. Colons, semicolons, and dashes are placed inside or outside the quotes depending on how they appeared in the quoted text.

"This form of punctuation is called 'open' punctuation," he said.

Hyphens

Compounding. The *Chicago Manual* has comprehensive guidelines on compound words. Because there are scores of exceptions to the compounding rules, a comprehensive dictionary may help. When all else fails, the writer should employ the tests of ambiguity and readability. The auditor should advise the line editor about those cases where the auditor has created a temporary compound when working with a specific issue or with words that are particular to specific literature.

Participial or adjectival compounds: Noun forms of participial compounds: Do not hyphenate compounds that are used as nouns.

decision making

problem solving
money laundering

Hyphenate compounds used as adjectives that precede a noun.
decision-making functions
problem-solving ability
money-laundering scheme
seven-day period
full-time-equivalent enrollment

Use hyphens correctly in adjectival phrases:
The 6-foot man eating shark was killed. (the man was killed)
The 6-foot, man-eating shark was killed. (the shark was killed)

Do not hyphenate adverbs ending in “ly," followed by a participle or adjective, such as federally funded, fully informed, badly damaged.

Use suspension hyphens correctly:
These freshman- and sophomore-level courses are easy.

Hyphenating prefixes and suffixes: Do not use a hyphen with "wide" and "fold." Do hyphenate out-of-state and in-state.

statewide		
citywide	but	25-fold
twofold		

The following prefixes take **no** hyphens unless the following word begins with a capital letter or a figure:

anti	non	sub
co(except co-chairperson)	over	super
extra	pre	ultra
hyper	post	pseudo
infra	semi	un
intra	multi	under

Do not hyphenate "re" when used as a prefix, except when necessary to distinguish words that are spelled the same but have different meanings. (ex., recover vs. re-cover, re-creation vs. recreation)

The following prefixes and suffixes should always be hyphenated:

all-	-based	cross-	self-
-elect	-oriented	-related	

Hyphenate the following when they precede the noun but not if they follow the noun:

well-	ill-	better
best-	little-	

Examples: A well-known fact *but* The fact is well known.
calendar-year company *but* due at the end of the calendar year
full-time position *but* work on this project full time
in-depth analysis *but* we will study this contract in depth
long-term receivable *but* over the long term, the debt is...
part-time job *but* he will work part time
short-term debt *but* rates are high for the short term
up-to-date equipment *but* your records are up to date
follow-up work *but* we will follow up on this assignment
year-end statement *but* the statements are due at year's end

Numbers. Hyphenate all numbers plus units of measurement when they precede the noun (but not after the noun). The exception to this is when a numeral or number is used with "percent."

one-year limitation three-mile limit 47-year-old law
exception: 10 percent increase

Dashes. For dashes, use one from the symbols in Word or use Shift – Control – Underline Key.

ABBREVIATIONS, INITIALIZATIONS, AND ACRONYMS

Abbreviations

Abbreviations (e.g., mgt., mgr., dir.) are not used in OCA audit reports. All words are spelled out or initialized per the comments below. An initialization occurs when (as in the case of LD) the letters themselves are read. An acronym occurs when the initials spell a word, which is then read as a word, such as with the acronym NASA.

Initializations and Acronyms

Initializations and acronyms are used, but must be spelled out the first time they appear in text [i.e., Library Department (LD)]. If the words will only be used once, do not provide an acronym. Moreover, if the words will be used once in one chapter, and multiple uses occur in subsequent chapters, spell out the words again the first time they are used in the subsequent chapter. Then, provide the acronym or initials in parentheses, and use the acronym or initials in the remainder of the document.

When an audit report contains an extensive number of abbreviations and/or acronyms, a glossary of abbreviations/acronyms is recommended. This is usually included in the report as an appendix.

The use of an article with an acronym is usually governed by the sound. If the acronym is pronounced as a series of letters, the article depends on the sound and pronunciation of the first letter, with "hard" sounds taking the "a" and softer ones taking "an," and, as in normal usage, words beginning with vowels a, e, i, and o taking the "an."

If an acronym is pronounced as a word, the article is determined by the pronunciation of that word. For example:

- a NATO meeting
- a LOOM parade *but* an NFL team
- a UNICEF committee *but* an RFP, an ROI

For additional reference, please see the *Chicago Manual of Style*, Section 14.

Do not abbreviate dates. (December 12, 1989, not Dec. 12, 1989)

Standard format for specific acronyms and initializations:

FY 91 (which stands for Fiscal Year 1990-1991)
Note: There is a space between FY and 91.
a.m. (morning) p.m. (evening)
m.p.h. (miles per hour)

SIGNS, SYMBOLS, AND TRADEMARKS

In body text, spell out the words for most signs and symbols, such as "percent" instead of “%." If consistently employed, repeated percentages provided in parentheses can be provided by the symbol, for example (69%). In exhibits (tables and charts) the symbols may be used, or when formulas are provided on separate lines, such as:

$$E = MC^2$$
$$a = b^2+c^2$$

A reasonable effort should be made to capitalize registered trademark names. In addition, the symbols ® and ™ that often accompany registered trademark names do not need to be used in running text.

BIBLIOGRAPHIC FORMAT

As a general rule, audit reports are distinguished from scholarly works, such as themes, theses, and dissertations, in that they contain very few references to other documents in support of particular statements or views. Extensive quoting of other authorities is also discouraged. For the most part, we depend on the principles of independence and our professional qualifications to lend authority to our opinions. If, however, the report requires that bibliographies or footnotes be used, check the *Chicago Manual of Style* for proper format.

USING GRAPHICS AND EXHIBITS

Graphic presentation of information is called for when an audit report encompasses a lot of complex data. This will often occur during presentation of background material and descriptions of findings. Use of exhibits, graphs, tables, and other illustrative graphics is encouraged in OCA audit reports.

Ever-improving software enables us to use all sorts of graphic illustrations. Often, however, more bells and whistles do not translate to better and more understandable exhibits. Exhibits should be approached with caution; they should enhance understanding and emphasize text. Auditors should resist using exhibits indiscriminately. Sometimes material that can be explained in two relatively concise sentences have been displayed graphically. This undermines the impact of more crucial graphic representations.

Types of Exhibits

Graphs show significance in data, which a table just can't capture, such as trends, movement, distributions, and cycles. The primary types of graphs used in the OCA are:

- line graphs
- bar graphs
- pie graphs, and
- picture graphs.

The following are some general guidelines for using these types of graphs.

Line graphs

- Describe the data with a clear and concise title.
- Indicate the zero point of the graph (the point where the two axes meet). If this proves difficult, 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 horizontal and vertical 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.
- If you end up with too many lines to clearly distinguish the data points, find another way to portray data. Another option is to employ “small multiples,” a graphing technique wherein several small graphs are displayed together and represent the same units, measured at different times.

Pie Graphs

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

- Shade the wedges clockwise from light to dark. Proportion them clockwise from largest to smallest.
- Keep all labels horizontal and give the percentage value of each wedge.
- Make sure all percentage values add up to 100 percent.

Picture graphs

These are similar to bar graphs, but generally they use a symbol of the item presented.

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

Illustrations

An effective illustration conveys ideas; they are not just decoration. They should make a contribution to the reader's understanding and not just highlight the latest technological advances in graphics software.

Format Parameters

Use of graphs, tables, and other illustrative graphics is encouraged in OCA audit reports. The following parameters apply:

> All graphs, tables, and other art will be titled "EXHIBIT' and numbered consecutively throughout the report. Arabic exhibit numbers in chapter reports should correspond with the chapter number, with a period followed by the exhibit number. Thus, for Chapter 3, the fourth exhibit would be labeled "EXHIBIT 3.4." However, the fourth exhibit in a single-issue report would be labeled "EXHIBIT 4."
>
> The specific title of the exhibit should use title case and be centered and boldfaced on the line beneath the word "EXHIBIT." It should include a description of the exhibit. The time period of the exhibit, if applicable, should be centered on the third line but not boldfaced. Spacing between the titles and exhibits should be dependent on the layout of the exhibit. Sometimes a space or two will enhance the balance; however, an effort should be made to maintain consistency throughout the report itself.
>
> The typeface of the exhibit titles should be 12-point font and boldfaced. The text of the exhibit can be in 10- to 8-point font, depending on the amount of material in the exhibit.

The material in the exhibit should be in a font that is easy to read. This will often depend on the amount of material in the exhibit.

Foot notes to a table can be one of four general types and should appear in the following order: (1) source notes, (2) general notes that apply to the whole table, (3) notes on a specific part of the table, and (4) notes on level of probability.

The source of data used must **always** be stated beneath the exhibit. The source of data and notes to the exhibit are in 10-point font and hang indented. The word SOURCE is always in upper case. If a graphic is a result of OCA analysis, the specific documents and data sources used in the analysis must be listed. **ALWAYS** indicate whether *audited* or *unaudited* data were used in the exhibit or analysis. For example:

SOURCE: OCA analysis of unaudited TCJC data from 1992 through 1994, and AISD student records from school years 1988-89 through 1993-94.

SOURCE: Departmental FY 90-95 budget submissions. Unaudited.

In cases where graphs and exhibits appear within text (occupying only a portion of a page), notes to these graphics are labeled using lower case letters and appear as footnotes to the exhibit itself, not at the bottom of the page.

SOURCE: Departmental FY 90-95 budget submissions, unaudited.
Note a: Data was not available for FY 92.

In addition, if any analysis in the exhibit represents assumptions by the auditor, those assumptions should be noted. For instance:

Note a: Dropout rate is computed as the percent of total students in the same grade who dropped out.

WORD tables are the best format for most exhibits that are not graphics.

EXHIBIT 13
Borders and Format

EXHIBIT X.X
Daily Cash Reconciliation Process

Total Sales (Tape Gross)	$XXXX	Cash in Drawer	$XXXX
Golf Cart Sales	($XXX)	Cash expended for supplies	$XX
Over Rings	($XX)		
Employee Food	($XX)		
Adjusted Gross Sales	**$XXXX**	**Clubhouse Gross Revenues**	**$XXXX**

SOURCE: OCA Analysis of unaudited cash receipts for FY 00 from the Austin Golf Course pro shop.

EXHIBIT X.X
Funding for Child Abuse Intervention
by Governmental Entity
FY 94

	CITY	COUNTY	STATE	FEDERAL	OTHER	TOTAL
TOTAL	$1,325,485	$2,169,275	$9,696,489	$6,593,669	$1,112,393	**$20,897,311**
Civil investigations and proceedings		$1,083,215	$9,622,487	$6,593,669	$76,576 (a)	**$17,299,371**
Criminal investigations and prosecution	$897,015	$604,377				**$1,501,392**
Community – based organizations	$428,470	$481,683	$74,002		$1,035,817	**$2,019,972**

SOURCE: Partnered Audit Analysis of FY 94 unaudited data from the Texas Department of Human Services, May 1994.
Note a: An example of a note in a table.

Note that to make exhibits more readable text is alternately capitalized using headline style, sentence style, headline style, etc. See Exhibit 1 for definitions of headline and sentence styles.

APPENDIX A
REPORT FORMATTING

The style of formatting used for OCA reports depends on the type of report issued. For example, memorandum reports may use either single- or double-column structure and are printed on white paper. On the other hand, single-issue or chapter reports have multiple sections, are single column, and are printed on multiple colors of paper.

Memorandum Reports

Memorandum reports have the following elements: transmittal, report, and possibly an attachment of the management response. All items are printed on white paper.

Transmittal. A transmittal of the final report to the City Council, prepared on City of Austin letterhead, and addressed from the City Auditor to the Mayor and Council members. The memo will be dated the same day as the Council Audit and Finance Committee meeting in which the report will be presented.

The Council memo briefly summarizes the main messages and describes the extent to which management has concurred with the recommendations. Transmittals should be no longer than one to one and a half pages long and should include a signature line for the City Auditor at the bottom.

Body: The body of the report includes the objectives, scope, and methodology, a statement of the audit findings, and any recommendations. Either a one- or two-column format may be used. The font will be Times (see page 2 of this manual). The first page will include the City and OCA logos at the top and the heading will include "The Office of the City Auditor and the date of the Audit and Finance Committee presentation.

Auditee management's response is added to the report either within the text or attached to the report. If the response is attached to the report, the transmittal should so state.

Credits: At the end of the report, the names of the City Auditor, Deputy City Auditor, Assistant City Auditor, and audit team members should appear along with information on how to obtain a copy of the report.

Single-Issue or Chapter Reports

Report Cover: Single-issue and chapter reports use a specific cover which contains report title; month, and year of issuance; the OCA name and names of the City Auditor and Deputy City Auditor; the City seal; and the names of the mayor and City council members in place order. Follow-up reports use the cover that includes the City skyline.

The inside of the front cover lists the audit team and the Assistant City Auditor. The audit team listing should consist of the team leader (Auditor-in-Charge), with the team members listed below in alphabetical order, along with information on how to obtain a copy of the report. If the audit involved significant effort from others (including other OCA staff, interns, or volunteers who were not on the team, credit may be given according to the discretion of the AIC.

Except for the City Auditor and Deputy and Assistant City Auditors, titles are not included on the credits page. Advanced degrees are not listed for anyone, but certifications are.

Transmittals: Three separate transmittal memoranda are used for audit reports.

First is the transmittal to auditee management requesting that management check the accuracy of the findings in the draft report and setting a meeting for discussion of any concerns on the part of management. The ACA should sign the first and the second transmittals to auditee management.

The second transmittal to auditee management will request a formal response to the draft report and recommendations and setting the time frame for response. The management transmittal memo should always be sent with an attachment: the instructions for responding to the report and the recommendations. A sample of these instructions is available in the Audit e File for copying and attaching to the transmittal.

The third memo is the transmittal of the final report to the City Council. This memorandum, prepared on City of Austin letterhead, is addressed from the City Auditor to the Mayor and Council members. The memo will be dated the same day as the Council Audit and Finance Committee meeting in which the report will be presented.

The Council memo briefly summarizes the main messages and describes the extent to which management has concurred with the recommendations. Transmittals should be no longer than one to one and a half pages long and should include a signature line for the City Auditor at the bottom. See any published audit report for examples.

Council Summary: The summary provides a high-level description of the major findings of the report, in the same order as they appear in the report text. The report title is at the top of the summary and the next line is the words "COUNCIL SUMMARY" in boldface, all caps, centered (14 pt. Times).

In single-issue reports, a council summary may not be needed. The criterion for excluding the council summary is chiefly whether the transmittal memo contains the same information that would appear in the summary. This is a judgment call on the part of the AIC and OCA management.

Action Summary: The AS provides a matrix of the report recommendations, showing management concurrence and status of implementation, with projected implementation dates. A table template for the AS in the Audit e File is easily customized if an audit has special requirements.

Table of Contents: At the top of the first page, the report title and "TABLE OF CONTENTS" is printed in boldface, all caps, and centered (14 pt. Times).

Single-issue reports may not need a TOC if they contain only a few finding headlines.

If a preface is warranted because of special circumstances, number its pages with lower-case Roman numerals (e.g., i, ii) and cite the preface in the TOC.

Main headings (1^{st} - and 2^{nd} -order headings) should be flush left with the margin with subordinate headings indented 3/8 sequentially from the left.

Report Text: Margins for a single column report are set at 0 and 6 1/2 with a ragged right margin. The top and bottom margin settings are automatically set at one inch (1"). The "At Least" designation tells the computer that the margins must be at least one inch, but can be as large as needed, which allows for half- and partially filled pages. Unless approval is received from management, these settings should not be changed. Elements contained within the report text are listed below:

- **Chapter headings:** In a chapter report, the chapter number is Arabic and centered, (in boldface, all caps, 14 pt. Times) at the top of the page with the chapter title on the next line. For example:

  CHAPTER 1
  INTRODUCTION

- **Section headings:** Because single-issue will not need chapter headings, the section headings (such as Objectives, Scope and Methodology, Background, and Audit Results) will be the initial first-order headings which appear in these two types of reports. Chapter reports may also contain first-order section headings within each chapter.

  The following sections (and their 14-pt. Times, first-order headlines) should always appear in the text of an audit report:

  - **Objectives, Scope, and Methodology**
  - **Audit Findings**

  Optional headings include background sections provided either at the beginning of the report (when relevant to all issues discussed) or at the beginning of the specific chapter to which they refer.

Contents of each section: Each major section of the report should contain a summary (either one or more paragraphs), which provides an overview of the information that follows. Specifically, summaries are required at the beginning of each chapter (under the chapter title) and at the beginning of each "major message" (under each second-order headline).

All audit reports must cite compliance with generally accepted government auditing standards at the end of the methodology section as: "This audit was conducted in accordance with generally accepted government auditing standards." Note that these last five words are lower case.

In reports where the fieldwork was not conducted in compliance with the fieldwork standards, the text should say, "This work was conducted in accordance with the General Standards of generally accepted government auditing standards." Or if a specific standard was not followed, the report should contain a statement to that effect. If other standards were used, also cite them.

Appendices: Management's response memorandum will be attached as Appendix A, followed by other appendices as necessary. Other appendices may include detailed methodology involving complex statistical or other techniques, which would not interest most readers; copies of surveys and their detailed results; glossaries; and/or spreadsheets of other detailed information.

Page Numbers: Council Summary is numbered S - 1, S - 2; the Action Summary, AS - 1, AS - 2. Appendices are numbered sequentially with main report text with the addition of the word Appendix and the letter of the appropriate appendix printed flush right on odd pages and flush left on even pages. An appendix template can be found in the Audit e File.

Colors: Single issue and chapter reports have a designated color assignment.
Report cover – gray
Transmittal – white
Council Summary and Action Summary – blue
Table of Contents and Report Text – white
Appendices - buff

APPENDIX B
PROOFREADERS' MARKS

The following proofreaders' marks are in standard use in OCA.

Operational Signs

	Delete letter
	Close up; delete space
#	Insert space
	Begin new paragraph
	Move right
	Move left
	Center
	Transpose
	Spell out
STET	Let stand as is; do not change (circled copy)
	Move to here
A p.3	Insert Copy A, from page 3

Typographical Signs

/	~~L~~owercase capital
	Capitalize lowercase letter
ital	Set in italic type
bf	Set in boldface type

Punctuation Marks

	Insert comma
	Insert period

Example of Marked Proof

Authors As Proofreaders

Proofreading is an Art and a craft. a

ll authors should know the rudiaments thereofthough no proofreader

expects them to be masters of it. Watch ~~rudiaments thereof though no proofreader expects them to be masters of it. Watch~~ not only for misspelled

or incorrect works (often a most illusive error) but also for misplace

dspaces, "unclosde" quotation makrs and imporper paragraphing; and learn

to recognize the difference between an em dash--used to separate an

interjectional part of a sentence--and an en dash used commonly between

continuing numbers (e.g., pp. 5-10; a.D. 1165-70) and the word dividing

hyphen. Sometimes, too, a letter from a wrong font will creep into the

printed text, headline left in roman (liteface type). To find the errors

overlooked by the proofreader is th e authors first problem in proof reading.

The second problem is to make corrections using the marks and symbols,

devized by proffessional proofreaders, than any trained typist will

understand. The third--and most difficult problem for authors proofreading

their own works is to resist the temptation to rewrite in proofs.