



INSPECTOR GENERAL INSTITUTE
TRAINING AND CERTIFICATION FOR INSPECTION
AND OVERSIGHT PROFESSIONALS

Inspection Report Writing

Presented by
Leigh R. Anderson, Ph.D.



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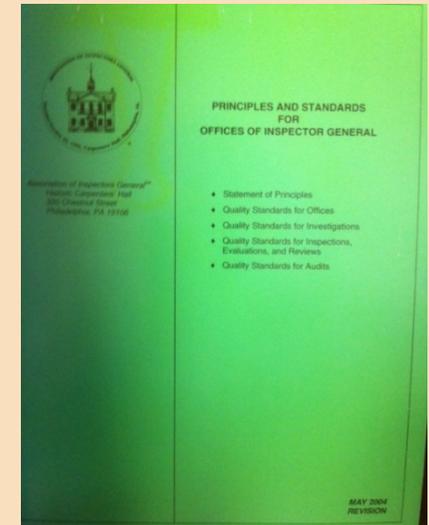
Objectives

- Identify and discuss *contents* of inspection reports
- Identify and discuss necessary elements of a finding and how to structure the elements in a report
- Discuss characteristics of a well-written report
- Review editing techniques

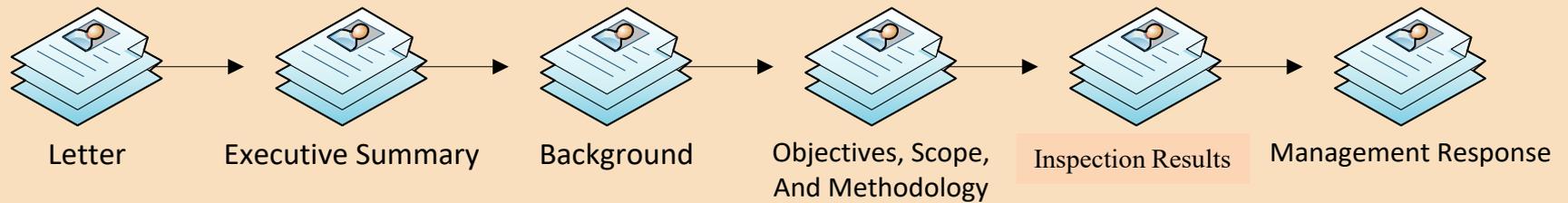


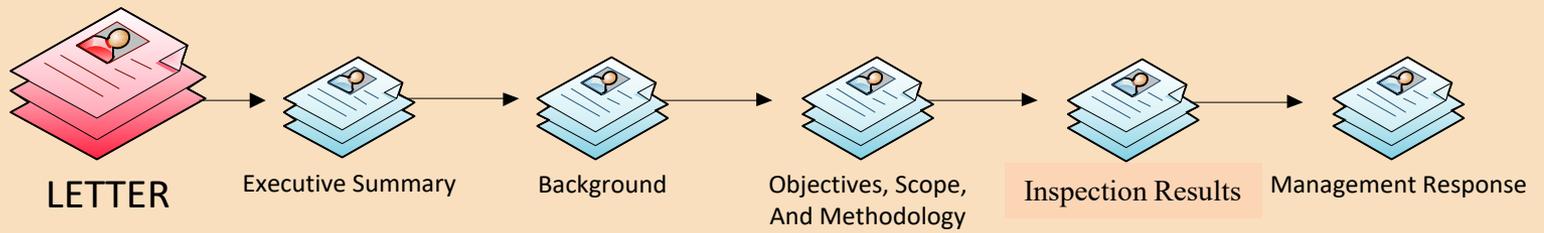
Green Book Professional Standards

Inspections, evaluations, or reviews should result in a timely written report to appropriate officials. All reports should present factual data accurately, fairly, and objectively, and present findings, conclusions, and recommendations in a persuasive manner.



Report Contents





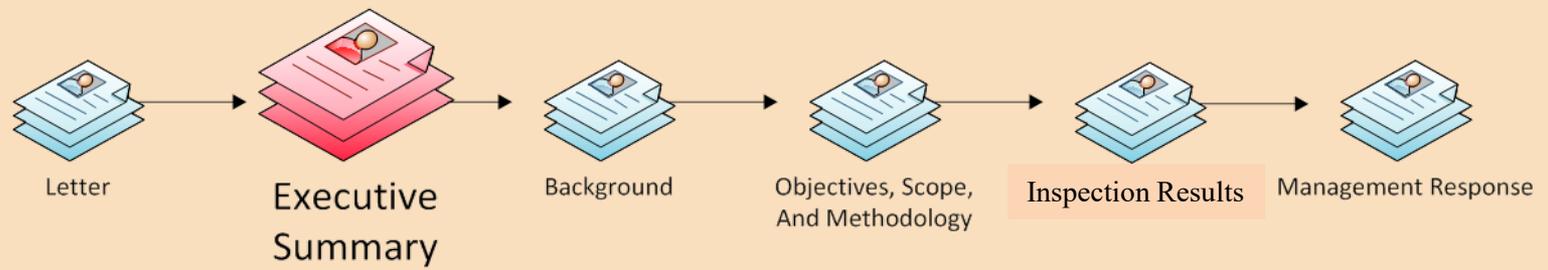
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Announcement Letter

- The letter must explain what will be inspected, evaluated, and/or reviewed
- It should contain the objectives and the methodology
- An announcement letter from the Inspector General to the head of an agency to be inspected should be sent from 1-2 months prior to the anticipated start of inspection activities
- This allows time for the team to receive and review requested materials, and gives the agency time to prepare to receive the inspection team
- The letter will request identification of a contact official with whom we will set a date for the Entrance Conference and will include initial document requests for the team to review





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Executive Summary

- A brief description of key findings
- Covers purpose of report, background information, concise analyses, and findings, recommendations, and main conclusions,
- Often the only part of the report that some will read, so it is important to capture the essence of the report
- Includes explanatory language regarding objectives accomplished or any impediments that affected completion of those objectives



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SUMMARY

WHAT WE DID

We conducted an inspection of the Town of Park (Town) Water Utility Cross-Connection Program (Program). The inspection included review of the Program and applicable regulatory requirements. We performed this inspection because inadequate cross-connection¹ controls and testing increase the risk that the quality of water may be impacted. We selected the Town because it had not been previously inspected by the OIG and it had high assessed risk based on our initial inquiry.

Our inspection focused on the Program policies, procedures, and controls. The scope included a review of the Program for Fiscal Year (FY) 2017.

WHAT WE FOUND

The Safe Drinking Water Act of 1974² (Act) requires the Town to have a cross-connection program.

The Town enacted Ordinance Chapter 26 Utilities; Article V Cross Connection Controls, (Section 26-131 through 26-136) addresses cross-connections and backflow prevention devices. However, the Town has not implemented, administered, or maintained an ongoing cross-connection program in compliance with the Act, applicable laws and regulations, or Ordinance. Program related controls did not exist, and the Town has no written policies or procedures for the Program.

Town Management stated that the water is tested at the Water Plant prior to the water leaving the Water Plant. However, without the Program to test the devices preventing contamination, there is a risk of contamination at the cross connections.

Therefore, we found the Town is not in compliance with the Act. The lack of a Program increases the potential for water contamination, which may cause a potential health risk to the Town's water users.



WHAT WE RECOMMEND

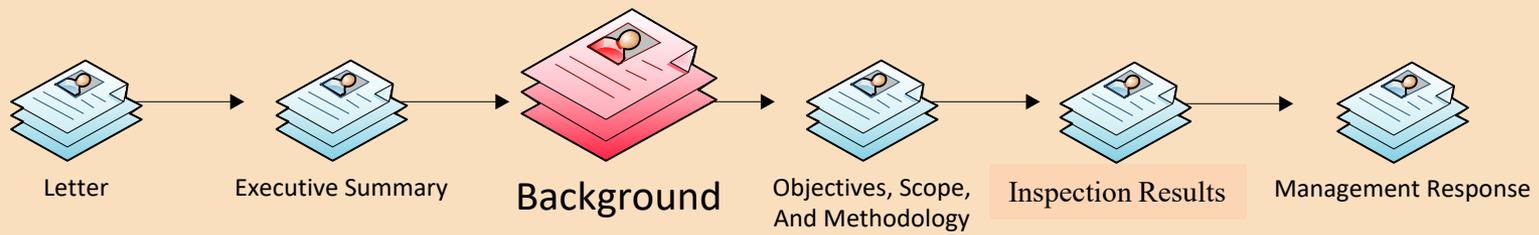
Our report contains one (1) finding and offers eight (8) recommendations. Implementation of the recommendations will 1) assist the Town in establishing a Program, 2) help ensure that the Town maintains accurate records for monitoring and inspecting cross-connection and

backflow prevention devices, and 3) help the Town implement internal controls.

The Town concurred and accepted all of the recommendations and it is taking corrective actions to implement the recommendations.

We have included the Town's management response as Attachment 1.





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Background

- Determine how the agency and the interviewees operate, and apply that knowledge to the objectives of the inspection
- Enough background information to give the uninformed reader a clear picture of the office or issue(s) being reporting on, particularly what the key responsibilities and tasks are



BACKGROUND

The Town was initially chartered in 1947.....(Info about Town)

We selected the Town because it had not been previously inspected by the OIG and it had a high assessed risk based on initial inquiry.

Safe Drinking Water Act

Congress enacted 42 U.S.C §300f, et. seq., the Safe Drinking Water Act of 1974 (Act) and amended and reauthorized it in 1986 and 1996. Under the provisions of the Act...

The Act gives primary responsibility to the states to implement a public water system program....

The Town's Water System

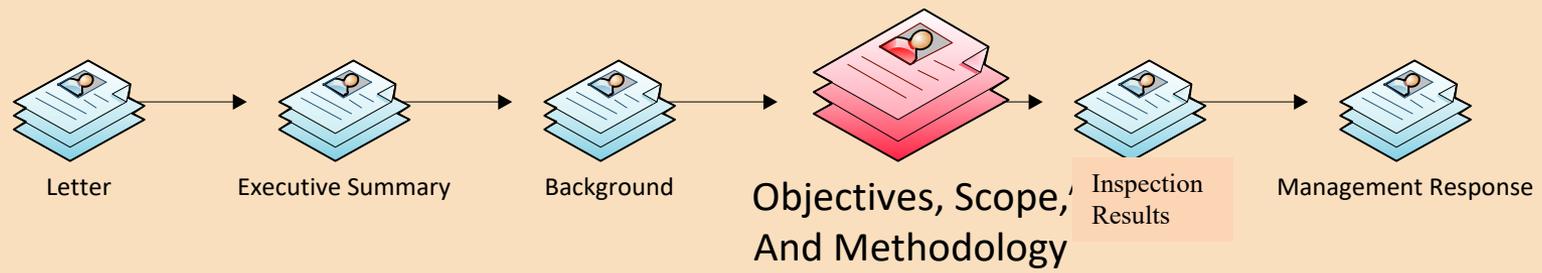
The Town operates a community public water system;³ therefore, the Town is held responsible for compliance with the provisions of the Act and applicable state and federal safe drinking water laws and regulations.

The Town enacted Ordinance ..., which addresses cross-connections and backflow prevention devices..... Additionally, the Ordinance states,

Backflow....

The EPA describes cross-connections as “the links through which it is possible for contaminating materials to enter a potable water supply. The contaminant enters the potable water system when the pressure of the polluted source exceeds the pressure of the potable source. The action may be called backsiphonage or backflow.”⁴





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Objectives, Scope, and Methodology

- Clearly define the scope and methodology of the inspection
- Provide the scope of coverage
- Precisely describe the entity that was reviewed (organization, program, activity, or function) so that the report does not imply greater coverage than was actually provided
- State the inspection objectives
- Include a statement regarding any changes to the Inspection objectives (revisions, deletions, or additions) when applicable.
- Describe the methodology used in conducting the review.



Objectives

Specific, actionable targets that need to be achieved within a limited time frame

Scope

Extent to which a focus area will be explored in the work

Specifies the parameters within which the study will be operating

Defines what the study is going to cover and what it is focusing on

Methodology

Specific procedures or techniques used to identify, select, process, and analyze information about a topic





Objectives: Did You...

- Review for Consistency - Are the inspection objectives the same as announced in the cover letter? Same as the Executive Summary?
- Examine to see if amendments or additions made to the announced inspection objectives identified and were the revised or additional inspection objectives included?
- Review this section to identify the inspection objectives that were not accomplished and why they were not covered in the inspection?
- Identify any impairment that arose during the inspection that prevented the inspectors from accomplishing announced objectives?





Scope: Did You...

- Include the period of the inspection (we performed the Inspection from March through September 2006) and the period of covered transactions (we examined accounts receivable records processed from FY 2003 through FY 2006)?
- Review to see if his section broadly identifies the records we examined? (Not every record needs to be included, only those records that are essential to the findings should be identified.)
- Indicate what principal officials were interviewed and the organizations and sites visited, as appropriate?
- Identify the systems or procedures we examined?





Methodology: Did You...

- Ensure this section include details about specific methodologies we used during the inspection, such as statistical sampling methods, other estimating procedures or computer programs to analyze data?
- Determine if a statistical sample was used during the inspection, does this section identify the parameters of the sampling method (population, sample size, sampling error, precision, etc.)?
- Determine if multiple types of sampling methods were used during the Inspection, was each adequately described?





Methodology: Did You...

- Include the assessment of data reliability and the basis for that determination
- Include whether language depends on whether data are sufficiently reliable, not sufficiently reliable, or of undetermined reliability





Methodology: Did You Provide...

- **Population** – what was available for sample selection. (As appropriate, this should include both dollar value and number of items in the population.)
- **Sample Size** – whether it is judgmental or statistical, the size of the sample, and the dollar value associated with each, if appropriate.
- **Statistical Analyses** – Avoid presenting complex statistical analyses and formulas in the body of the report. If complex statistical analyses are required, they can be presented in an appendix or other exhibit.





Methodology: Did You Provide...

- **Time Period** – Identify the time period of records or actions reviewed, as well as the time period during which the inspection was performed.
- **Location** – Discuss location if necessary (decentralized operations).
- **Scope Limitations** – Explicitly state any imposed limitations of the scope (such as items not examined or specifically excluded), the reasons for the limitations, and the possible effects on review results. Scope limitations may include the inability to obtain information needed to accomplish one or more inspection objectives or other reasons for non-performance of one or more Inspection objectives.



OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the inspection were to determine whether:

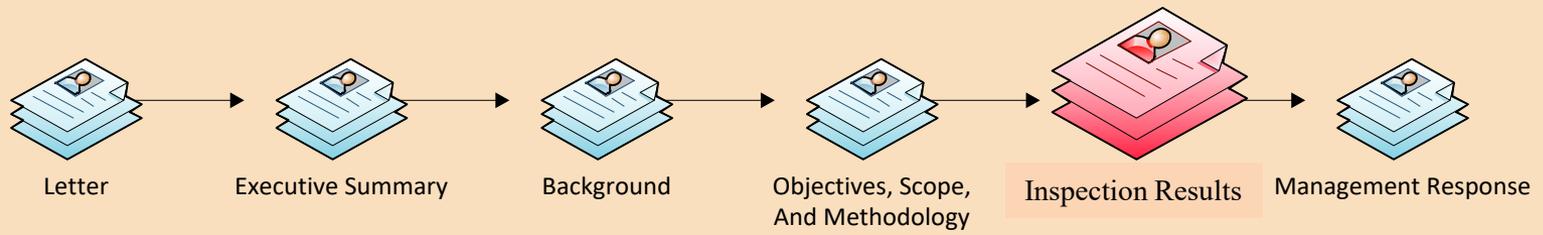
- Internal controls were adequate related to the cross-connection program; and
- The cross-connection program is monitored appropriately and in compliance with regulatory requirements.

The scope of the inspection included the cross-connection activities for FY 2017.

The inspection approach included, but was not limited to:

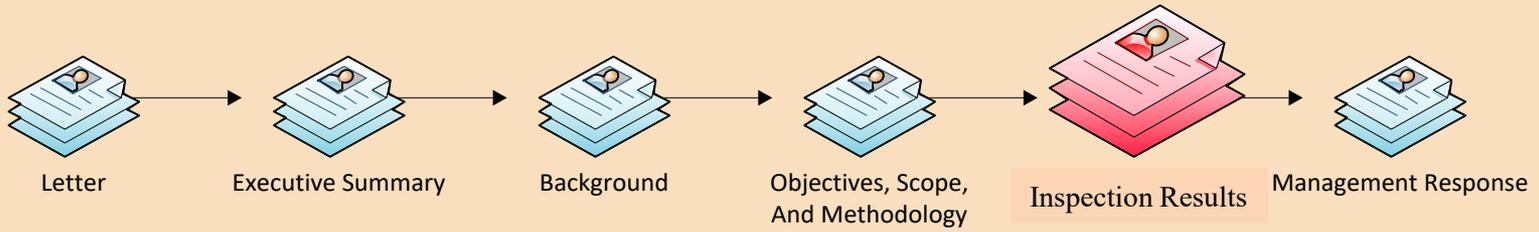
- Review of internal controls related to the cross-connection program;
- Review of the cross-connection program policies, procedures, and compliance requirements;
- Interviews of appropriate personnel; and
- Review of reports, contracts, and agreements.





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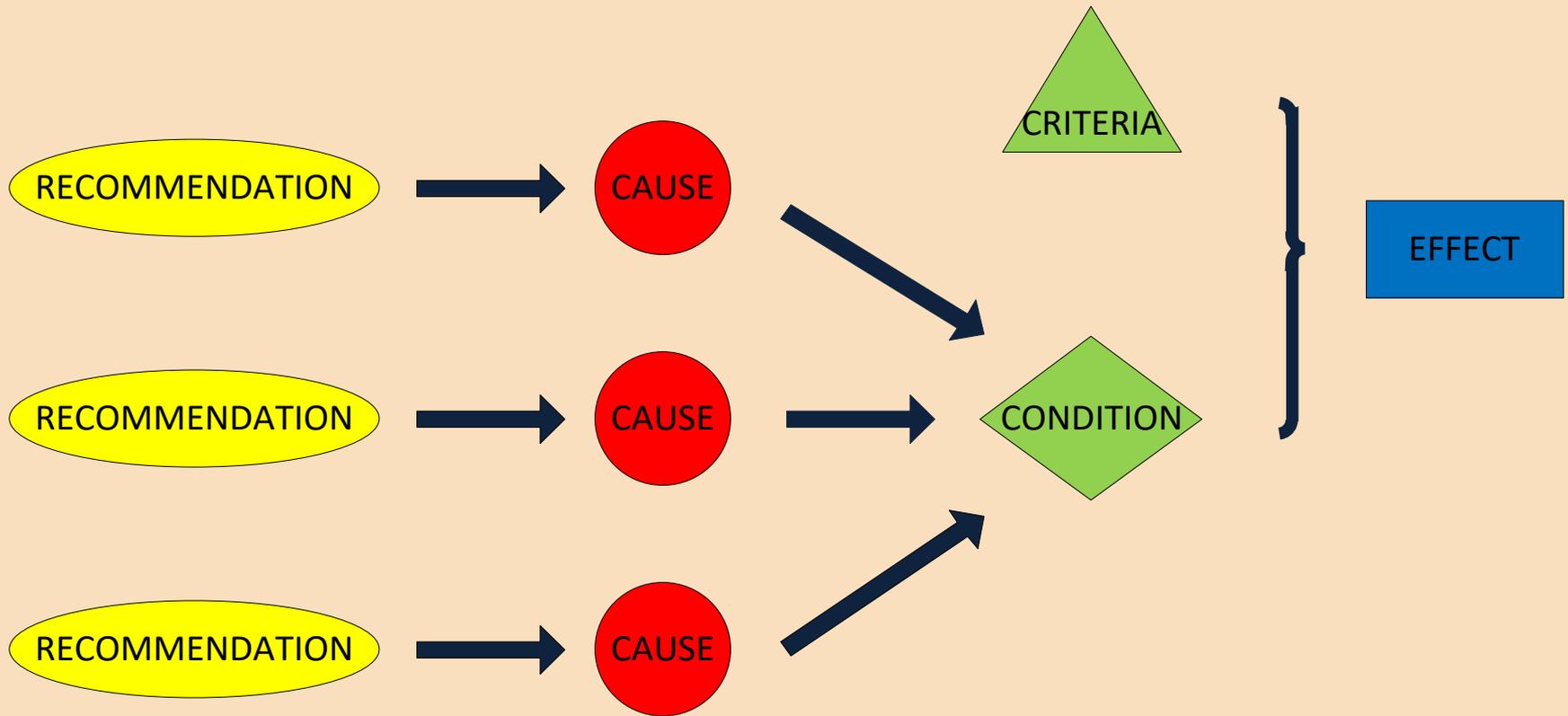


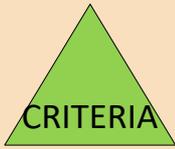
Inspection Results

- Provides the overall answers to the objectives
- Collectively addresses the results (positive or negative) of the inspection procedures.
- Supported by sufficient, appropriate evidence
- Findings often include:
 - Condition
 - Criteria
 - Cause
 - Effect
- Recommends corrective action

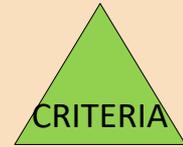


Inspection Results - Findings





Criteria



- **“What Should Be”** – Standards to measure performance
- Criteria are the laws, standards, rules, or test that the inspector uses to evaluate the reviewed entity
- In the absence of prescribed criteria, inspectors must rely on their professional knowledge and experience to select suitable criteria, such as established processes, acceptable internal control procedures, best or practices, or other governmental or business-related practices



Condition

- **“What Is”** – The existing state of affairs as determined and documented during the course of the inspection
- Clearly identify the problem that the inspection revealed. Describe what is deficient, defective, or in error, and state whether the problem is isolated or widespread





Cause



- **“Why did it happen?” – OR – “Why did it *not* happen?”** – Explanation for the occurrence of the condition
- What organizational level was responsible for it? When, where, and how did it occur?
- Include enough detail to support the recommendation(s) and to assist management in implementing corrective action
- To the maximum extent possible, the root or underlying causes should be identified. The quality of the recommendations is directly linked to a thorough understanding of the underlying causes for the condition found



Effect

- **“What is the impact?”** – OR – **“So what?”** – Impact or consequences of the condition not meeting the criteria
- When possible, express the effect in quantitative terms (Dollars, number of personnel, units of production, quantities of material, number of transactions, elapsed time, etc.)
- Comments on potential or intangible effects may be stated, but the effects must clearly be identified as potential or intangible



Recommendation

- Results from the cause
- Can result in monetary and non-monetary benefits - potential monetary benefits should be reasonably and prudently determined
- If management took corrective action before the draft report is issued, details should be provided in the finding section that describes the management actions taken rather than in the recommendations section

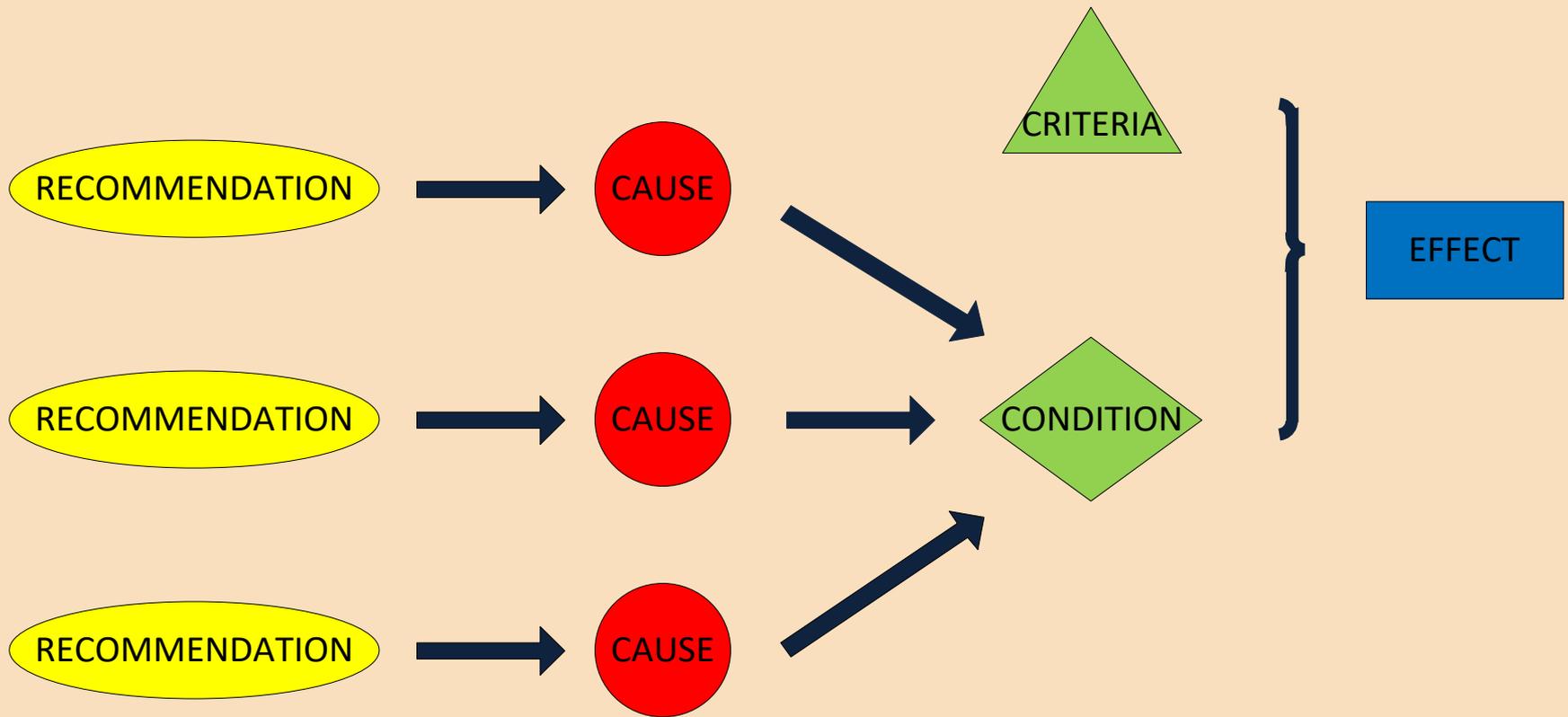


Recommendation

- Recommendations should push the agency to take specific actions to correct the deficiencies
- Avoid recommendations that propose vague actions - cite the specific actions to correct specific internal control deficiencies
- You can't dictate, but the more specific the cause is detailed, the more specific the recommendation will be



Inspection Results - Findings



Writing a Finding

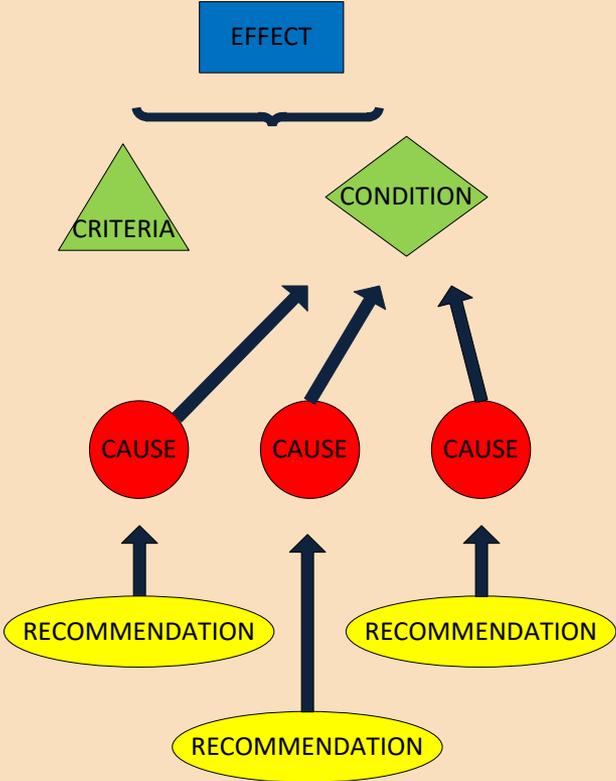
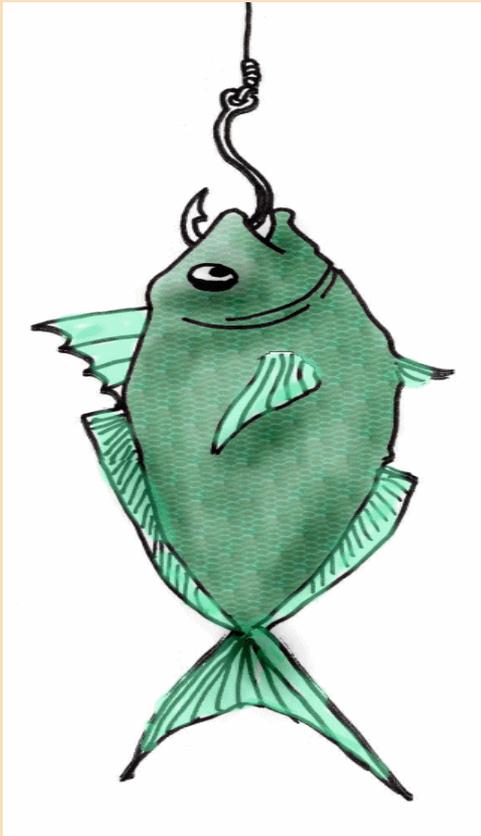


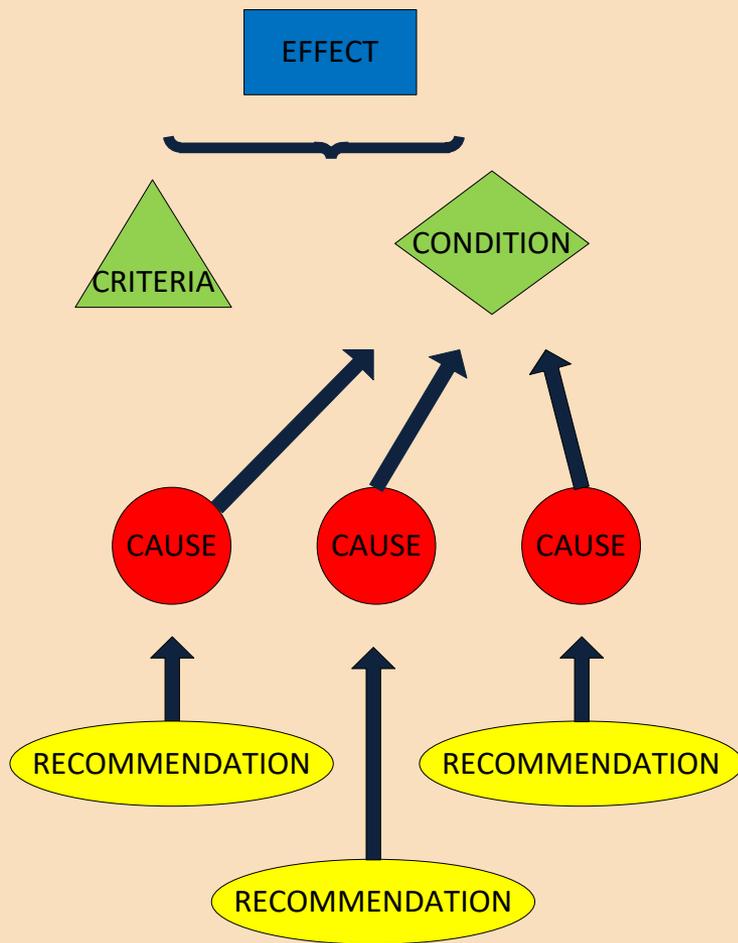
- The lead-in paragraph should tell the reader what major issues (conditions) the reader will expect to encounter in the sections/headers that follow
- Base finding statement(s) on the preponderance of information gathered about a particular objective
- The write-up should include the conditions, causes, criteria (if necessary, large segments of criteria can be included in the background or in exhibits) and effects.



WRITING a FINDING

“Hold that Fish Up”



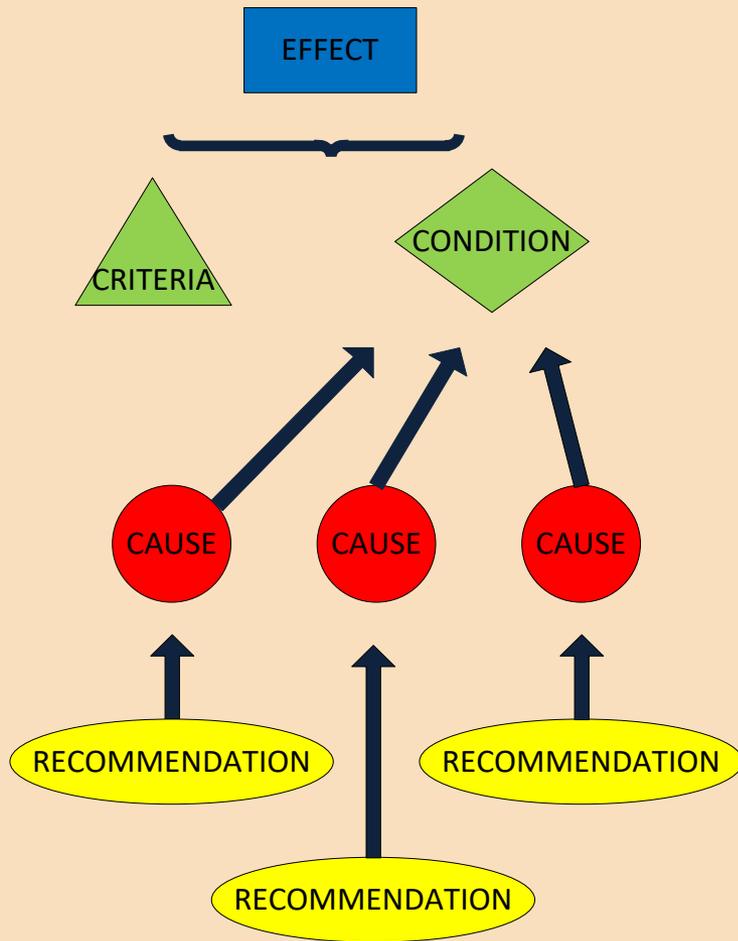


When we started the audit the management of Chicago Department of Staff told us that they accurately billed all yard-sale applicants. However, when we spoke to staff, they told us that they sometimes had to use old forms. We were able to review all 10,000 applications and payments (because they were available electronically) and found that 1,000 applicants, or 10%, were charged a \$15 fee instead of the \$10 fee because the old application form had a typographical error. Because of this issue, applicants were overcharged \$5,000. CDOS should ensure that all forms used are free of typographical errors.

We continued to review applications and payments, comparing what was charged to what should have been charged, and found that 9,000 applicants, or 90%, were charged a \$10 *per sign* fee rather than the \$10 *per event* fee as required by the MCC. CDOS should also make sure they only charge a per event fee because this doubled the amount charged each applicant (because two signs are issued for each event) and accounted for \$90,000 of the overpayment.

In conclusion, we found that CDOS overcharged 10,000 yard-sale applicants, resulting in a net overpayment of \$100,000 business owners.





The Chicago Department of Staff (CDOS) overcharged 10,000 yard-sale applicants, resulting in a net overpayment of \$100,000 business owners. CDOS did not bill applicants the amounts prescribed by Municipal Code of Chicago (MCC) §1-23-456. Specifically, the inaccurate charges consisted of,

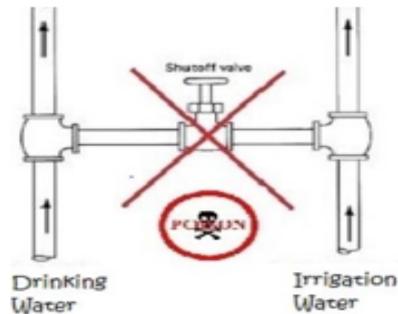
- 9,000 applicants, or 90%, were charged a \$10 *per sign* fee rather than the \$10 *per event* fee as required by the MCC. This doubled the amount charged each applicant (because two signs are issued for each event) and accounted for \$90,000 of the overpayment.
- 1,000 applicants, or 10%, were charged a \$15 fee instead of the \$10 fee because the application form used had a typographical error. This accounted for \$5,000 of the overpayment.

CDOS management stated that they were unaware that applicants were charged per sign rather than per event and relied on staff to ensure procedures matched the MCC. They also stated that they knew that some application forms had typographical errors, but only used those forms when they had run out of the correct forms.

The OIG recommends that CDOS management immediately develop and document procedures to ensure applicants are charged the MCC-required fee of \$10 per event. Furthermore, we recommend that management immediately destroy or correct all forms with the inaccurately stated fee amount.



Finding (1): The Town is not in compliance with the Safe Drinking Water Act.



The water supplier (the Town) is responsible for the compliance to the provisions of the Safe Drinking Water Act. All public water systems should have cross-connection control programs as part of their responsibility to provide safe drinking water to the public. Water suppliers must implement, administer, and maintain ongoing backflow prevention and cross-connection control programs.

The Town's Ordinance Chapter 26 Utilities; Article V Cross Connection Controls, (Section 26-131 through 26-136) addresses cross-connections and backflow prevention devices.

We found the Town is not in compliance with the regulatory requirements because it does not have a cross-connection program as required by the EPA. There was no documentation or evidence attesting to the existence and implementation of proper controls and monitoring of the cross-connection program.

Additionally, we found:

- The Town has not implemented its Ordinance 26, Article V Cross Connection Controls;
- The Town was unable to provide the OIG with a copy of the Cross Connection Control Manual that is referenced in its Cross Connection Controls Ordinance; a copy of such Manual is not on file at the office of the town administrator, as required by its Ordinance;
-



- The Town does not have a list of all testable devices to ensure they are certified and tested to meet the regulatory requirements.

Town Management advised our office that water is tested at the Water Plant prior to the water leaving the Water Plant. However, without the cross-connection program to test the devices preventing contamination, there is a risk of contamination at the cross connections after the water leaves the Water Plant.

The Town does not have a cross-connection program, which increases the potential for contamination, causing a potential health risk to the water users. Cross-connections have the risk of being responsible for contamination of drinking water and may result in the spread of disease. Without having a cross-connection program that is compliant with the EPA requirements, there is increased risk of contamination of the potable water supply.

Additionally, without proper monitoring, testing, and inspections, there is a risk that the backflow prevention devices may not be properly operating, which in turn increases the risk of contamination. Monitoring the cross-connection program is critical in ensuring continuous water safety for water users.

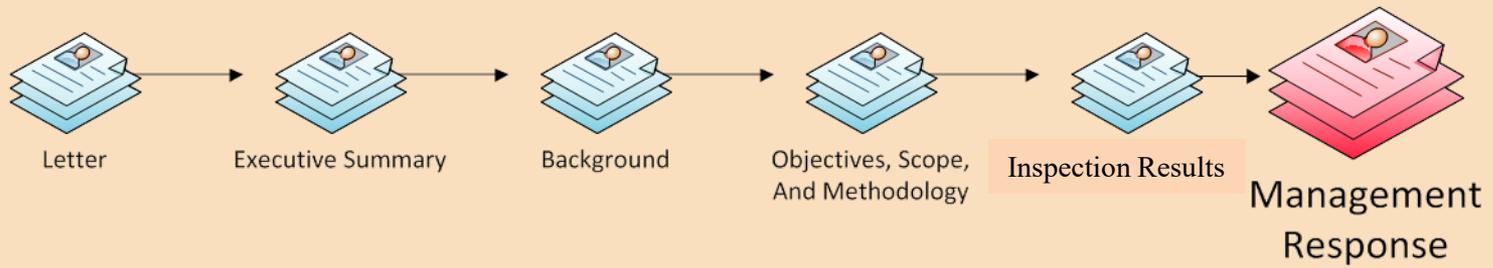


Recommendations:

We recommend that the Town:

- (1) Develop and implement a cross-connection control and backflow prevention program to comply with the EPA Safe Drinking Water Act.
- (2) Comply with its Ordinance or amend the Ordinance, where permissible.
- (3) Develop and implement written policies and procedures for the cross-connection program.
- (4) Identify and document water customers that must comply with the cross-connection program, including backflow prevention devices.
- (5) Ensure all required water customers have proper inspections/certificates for devices under the cross-connection program including backflow prevention devices.
- (6) Develop and implement a monitoring program, including management review for the cross-connection program.
- (7) Train Town staff on the cross-connection program objectives and requirements.
- (8) Management should periodically review the program's implementation.





Management Response



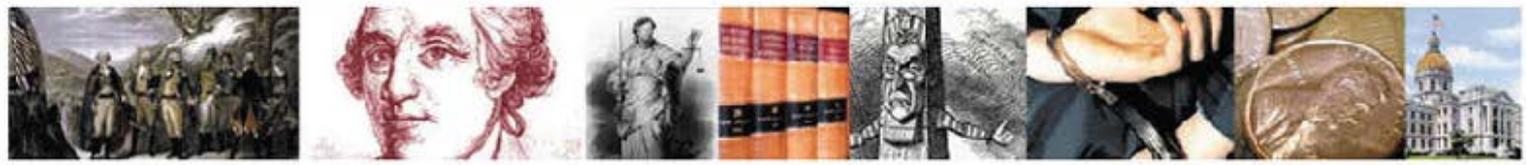
- Inspected agencies will review the Draft Report and are usually given (insert timeframe) to review the draft and submit a written response
- May grant the inspected agency additional time to provide comments, if requested
- Recommendations are typically grouped and sequentially listed and followed by management response and inspection comments.
 - **Recommendation No. 1**
 - **Management Response (to Recommendation No. 1)**
 - **Inspection Comments on Management's Response to Recommendation No. 1.**





Management Response

- If management concurs with the draft report recommendation, then management has:
 - 1) taken the action to correct the deficiency,
 - 2) has begun to take the action to correct the deficiency and must provide a date for completing the action, or
 - 3) plans to initiate corrective action at a future date, in which case management must provide the date for future action



Management Response

I AGREE
 I DISAGREE

- If management does not concur with the draft report recommendation, then note the basis for the non-concurrence. If we agree with management's comments that do not concur with the recommendation, then we must:
 - 1) Remove the recommendation (???), or
 - 2) Amend the recommendation if some corrective action remains, and ask management to respond to the amended recommendation in comments to the final report, or
 - 3) If the OIG disagrees with management's non-concurrence, then present the argument why the recommendation is needed and ask management to reconsider its position in response to the final report



Characteristics of a Well-Written Report

- Accurate
- Objective and Balanced
- Significant and Useful
- Timely
- Complete yet Concise
- Clear and Simple
- Persuasive



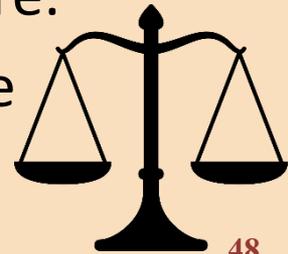
ACCURATE

- Any inaccuracy (big or small) in an inspection report may cast doubt on the validity of the whole inspection and have a damaging effect on the credibility of the OIG.
- A quality assurance review, supervisory review, editing, and proofreading should all be designed to ensure that reports are accurate.



OBJECTIVE AND BALANCED

- Presented in a fair and objective manner and contain sufficient information to give the reader proper perspective.
- Do not exaggerate or personalize.
- Tone of the report should be constructive in order to foster a productive response to findings and recommendations.
- Although criticism of past performance may be necessary to demonstrate the need for management improvement, emphasis should be on making improvements in the future.
- Cite any significant corrective actions already taken by the inspected organization that relate to the Inspection objectives.



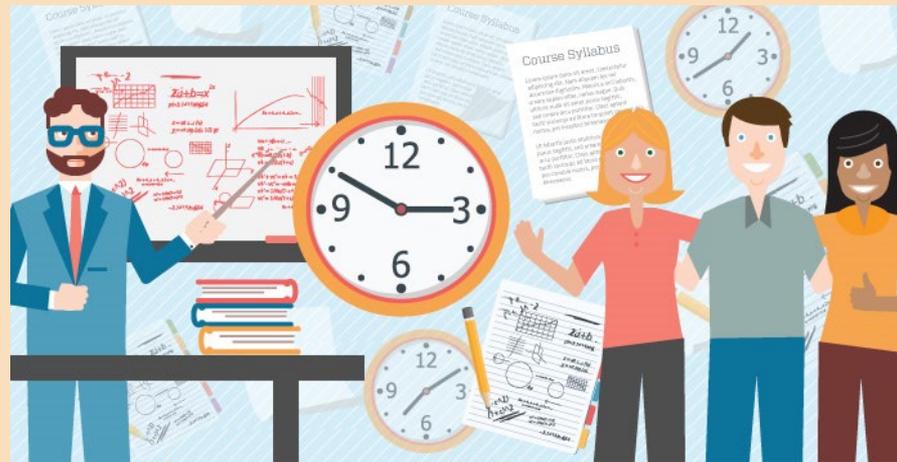
SIGNIFICANT AND USEFUL

- Must answer the Inspection objectives in a way that conveys the significance of the answers. In other words, it must clearly state the “so what?” question for multiple audiences (Mayor, City Council, Department Head, and general public).
- The “effect” element of a finding should express the impact (actual or potential) of the finding, and the conclusions should summarize significance.
- The background section of the report also conveys significance by describing the size, scope, and public impact of the program. The cover letter may also provide more plain-language framing for the significance of the findings.



TIMELY

Reports should be issued as promptly as possible to make them available for timely use by those in positions to effect change (Mayor, City Council, Department management, other interested parties.)



COMPLETE & CONCISE

- The report should contain sufficient information to facilitate the reader's understanding of the inspected entity and of the nature and significance of the findings.
- However, the report should also be as concise as possible and avoid excessive detail or repetition that may confuse or disinterest the reader.



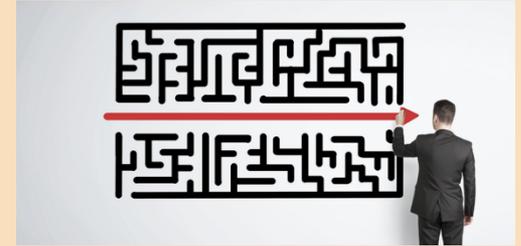
PERSUASIVE

- Reports should be written in a convincing manner.
- Conclusions and recommendations should follow logically from the evidence.
- Information presented should be sufficient to persuade the reader of the significance of the findings, the reasonableness of the conclusions, and the importance of taking action to correct any identified deficiencies.



CLEAR AND SIMPLE

- Reports should be written as clearly and simple as possible.
- Use **ACTIVE** voice.
- Avoid jargon or unnecessary words.
- When technical terms or abbreviations are used, they should be defined in the text or in a glossary of terms.
- Graphs, charts, maps, and other visual aids should be used to the extent they facility the readers' interest and understanding.



Conclusion or Summary

Conclusions should be brief and summarize the problems in a way that leads the reader to “buy into” the recommendations that will follow. Conclusions do not have to summarize the entire finding and should be written in a fashion that leads the reader to the actions required to correct the reported problems.





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Putting it all together...



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Resources

- Dictionary & Thesaurus
- Style Manual/Guide
- Editing tools of software (e.g. spell-check)
- Policies and Procedures
- Templates
- Previously Published Reports
- Statistical Software



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

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



Editing is a process that removes all those unnecessary words that take up large amounts of space but add nothing of any real significance to the meaning of a message.



Editing is a process that removes all those unnecessary words that take up large amounts of space but add nothing of any real significance to the meaning of a message.



TENSE

ACTIVE

PASSIVE

Present Simple	I make a cake	A cake is made
Present Contin.	I'm making a cake	A cake is being made.
Past Simple	I made a cake.	A cake was made.
Past Continuous	I was making a cake.	A cake was being made.
Present Perfect	I have made a cake	A cake has been made.
Past Perfect	I had made a cake.	A cake had been made.
Future Simple	I will make a cake.	A cake will be made.
Future be going to	I'm going to make a cake.	A cake is going to be made.
Modal	I must make a cake.	A cake must be made.
Modal Perfect	I should have made a cake.	A cake should have been made.



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EDITING



1. Edit for ORGANIZATION



2. Edit for CONTENT



3. Edit for READABILITY



4. Edit for ERRORS



5. Edit for FORMATTING





1. Edit for ORGANIZATION

- Does the document accomplish its objective?
- Is the message of the report clear?
- Is the organization logical?





2. Edit for CONTENT

- Opinions presented as evidence
- Interview notes presented as findings
- Unsubstantiated leaps of logic
- Inappropriate tone
- Loaded words





3. Edit for READABILITY

- Use acronyms or abbreviated terminology if title appears often
- Use word modifiers instead of phrases
 - (“a well- trained contract specialist...” versus “a contract specialist who was well trained...”)
- Singular nouns take singular verbs
 - (the panel of specialists “was” instead of “were”...); plural nouns take plural verbs (data “were” instead of “was”)
- Avoid mixing tenses in the same sentence
 - (“OCP awards 10,000 contracts annually and negotiated with 1000 contractors.”)





4. Edit for ERRORS

- Spelling and grammatical errors - run spell check and read the finding out loud to check for grammar and use of the correct word
- Make certain definitions of subject-specific terminology is accurate and based upon a reliable source
- Ensure that attribution is used
 - There is a difference between “Department staff have not made a mistake in in the last year,” and “Department staff *stated* that they have not made a mistake in the last year.”





4. Edit for ERRORS

- If using data in a table or chart, check the addition, subtraction, or other calculations to ensure they are accurate
- If information appears in more than one place – does it match?
 - Table to Narrative
 - Finding to Summary
 - Body of Report to Appendix
 - Title of Finding to Table of Contents





5. Edit for **FORMATTING**

- Does it look good?
 - Table of Contents
 - Headings (Same hierarchy = same font/style)
 - Bulleted Lists
 - White space
 - Graphics
 - Tables
 - Paragraph and line spacing
 - Visual Continuity



Above all, is it consistent?



Basic Rules of Writing Reports

Do NOT misrepresent or withhold material information.

Do NOT inject opinion, stick to the facts.

Do NOT introduce new facts in the summary or conclusion.

A smooth, narrative tone is best. The report should not be a challenge to read.



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