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# CHECKLIST FOR REPORT WRITERS AND REVIEWERS





COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

November 1, 1979

TO ALL GAO PROFESSIONAL STAFF:

Most of the reports that cross my desk are of a high quality both in content and form. The exceptions, however, continue to trouble me. Although our traditional strengths in auditing and analysis continue unabated, the written presentation of our audit results sometimes does not meet our highest standards. Specifically, some of our reports do not pay sufficient attention to the essential principles of effective composition. They do not lay out clearly, concisely, and unequivocally the major points being made, and often compound this problem by ineffectively organizing supporting evidence.

We have the POWER writing course to help us overcome some of these problems. The course presents a reporting approach that compels the writer to come to grips with the arguments being made in the report. Adhering to the POWER principles clarifies the statements of our positions and effectively marshals the evidence in our argument.

To reinforce the POWER principles, as well as the Report Manual, and to provide other guidance to report writers and reviewers, the Office of Policy and the Writing Resources Branch of the Office of Publishing Services have prepared this booklet. Some points of the booklet are reminders of our reporting policies and POWER principles; others identify areas of recurring reporting problems or technical reporting requirements. A significant feature is the description of techniques for organizing reports, with specific suggestions for writing more clearly and concisely.

For convenience, the booklet is keyed to the usual components of chapter format reports. Although these components do not apply to letter reports or other reporting styles and formats we use occasionally, the communication principles set out in the booklet generally apply to all reports and adhering to them is vital to clear and persuasive reporting, regardless of the type of underlying audit, analysis, or other study. In this respect, the checklist in this booklet resembles the Program Analysis Division's checklist for specifically assessing social program impact evaluations. That checklist is generally based on a proven analytical approach for doing and reporting research, and applies to a broad range of our audit work. Similarly, this checklist is based on a time-tested reporting approach which applies to various types of reports.

The booklet should also be useful in audit planning. As you know, specifying reporting objectives early is critical to the timely and effective execution of our work. An effective way to set out reporting objectives is to develop a tentative report digest and table of contents according to POWER principles. Thus, one result of the planning phase of PPMA could be a document which identifies the major points we expect to develop in written form at the end of the implementation phase.

Therefore, I recommend that you continually use this booklet to help you recognize and correct potential problems in both the auditing and reporting phases of assignments.

A handwritten signature in cursive script, reading "James A. Abate". The signature is written in dark ink and is positioned above the printed name and title.

Comptroller General  
of the United States

## HOW TO USE THIS BOOKLET

This booklet contains a checklist and two appendixes. The checklist includes a series of questions on the parts of a chapter format report, from the Cover Page through the Findings Chapters. Opposite each checklist page is a page from an issued GAO report, revised to illustrate most of the checkpoints. The checklist items cover GAO's reporting policy as well as POWER writing principles.

Appendix A is a graphic representation of the way in which the GAO report presents its message to busy readers. It serves as a visual reminder of the report's major lines of emphasis. Appendix B reviews the POWER writing principles currently taught throughout GAO.

The booklet is designed to be continually used by an audit team throughout an assignment, from the preparation of a tentative digest and table of contents during the PPMA planning phase to the final approval of the report. As new policy evolves or existing policy is modified, this booklet will be updated.

*W. J. Anderson*

Director, Office of Policy

*Deane S. Brice*

Director, Office of Publishing  
Services

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**CHECKLIST FOR REPORT WRITERS AND REVIEWERS**

# Grim Outlook For The United States Postal Service's National Bulk Mail System

The mechanized bulk mail system has been unable to achieve its objectives. The Postal Service's parcel post volume and its share of the parcel market continue to decline. Rates generally have been noncompetitive and deliveries too often are untimely and undependable.

The prospect for improvement is not good. The cost savings expected from this \$1 billion system have not materialized, and, over time, the system may prove more costly than alternative means of moving bulk mail. The Service should evaluate available alternatives to see whether, and to what extent, it needs to continue the system.

THE COVER PAGE

--Can the Title capture the main theme or message of the report with emphatic language? Example: \_\_\_\_\_

Grim Outlook For The United States  
Postal Service's National Bulk Mail  
System

--Can the Title be a charge for action? Example: \_\_\_\_\_

The Congress Should Repeal  
The Davis-Bacon Act

--Can the Title begin with a precise, definite subject followed by a strong verb in the active voice? Example: \_\_\_\_\_

The Congress Should Redirect  
The Federal Electric Vehicle  
Program

--Can the Title use constructive terms and avoid vague, hackneyed expressions? When possible, avoid: \_\_\_\_\_

--"Improvements Needed In ...."

--"... Needs Improvement."

--"More Needs To Be Done ...."

--"Progress and Problems in ...."

--Is the Cover Summary of reasonable length? \_\_\_\_\_

--Does the Cover Summary provide an accurate idea of the most important matters dealt with in the report? \_\_\_\_\_

--Does the Cover Summary identify the agencies involved (if not already in the report title)? \_\_\_\_\_

--Does the Cover Summary use only familiar abbreviations, if any? \_\_\_\_\_

References:

Report Manual, chapter 9, pages 5 and 6.

Report Preparation and Processing Guide, Part I.



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-114874

The Honorable Charles H. Wilson  
Chairman, Subcommittee on Postal  
Personnel and Modernization  
Committee on Post Office and  
Civil Service  
House of Representatives

Dear Mr. Chairman:

In response to your September 1976 request, we reviewed the Postal Service's National Bulk Mail System to find out if (1) its startup problems were solved and (2) its goals were being realized. As agreed with your office, we postponed our review for 6 months to allow the system to return to normal operations; at the time of your request, the service had experienced a temporary increase in workload due to a strike against its principal parcel post competitor.

This report identifies the more serious problems—noncompetitive parcel post rates and untimely and inconsistent deliveries—which have prevented the system's success. It also describes the operational problems at bulk mail centers and raises questions about attracting sufficient volume and providing good enough service to justify the system's continuation.

As arranged with your office, unless you announce its contents earlier, we plan to distribute this report to coincide with the release of its contents during the Postal Service budget hearings. Should the hearings be postponed, however, we will send copies to interested parties and make copies available to others on request after 30 days from the date of the report.

Sincerely yours,

Comptroller General  
of the United States

BASIC TRANSMITTAL LETTER

- Does the Letter avoid repeating or paraphrasing the report Title when introducing the subject matter? \_\_\_\_\_
- Does the Letter provide the principal reasons for doing the work? If a request report, does it refer to the request? \_\_\_\_\_
- Does the Letter cite our legal authority only if warranted? \_\_\_\_\_
- If the report did not receive adequate advance review and comment, does the Letter disclose that information and the reasons why? \_\_\_\_\_
- Does the Letter identify any important restrictions on the use of the report information? \_\_\_\_\_
- Does the Letter identify the report's principal recipients? \_\_\_\_\_
- If the report is addressed to more than one official, does each individual Letter identify its other addressee (not in the joint Letter, however)? \_\_\_\_\_
- On a request report, does the Letter state the arrangements made for releasing it? \_\_\_\_\_
- Does the Letter use only well known abbreviations, if any? \_\_\_\_\_
- If the report is addressed and contains recommendations to an agency head, does the Letter refer to Section 236 requirements? \_\_\_\_\_

References:

Report Manual, chapter 2, page 1; and chapter 10, pages 1 to 7.

Comprehensive Audit Manual, chapter 15, pages 15 and 16.

Report Preparation and Processing Guide, Part I.

COMPTROLLER GENERAL'S  
REPORT TO THE SUBCOMMITTEE  
ON POSTAL PERSONNEL AND  
MODERNIZATION  
COMMITTEE ON POST OFFICE AND  
CIVIL SERVICE  
HOUSE OF REPRESENTATIVES

GRIM OUTLOOK FOR THE UNITED  
STATES POSTAL SERVICE'S  
NATIONAL BULK MAIL SYSTEM

D I G E S T

The National Bulk Mail System--21 highly mechanized mail centers located throughout the country--has not achieved its goal of reducing costs and improving service. In fact, the prospect of its doing so is unpromising.

Parcel post rates have been noncompetitive; delivery is untimely and undependable. Moreover, while some operational problems, such as parcel damage and sorting errors, have been reduced since the system's startup period, other problems persist, further aggravating the system's untimely delivery record.

Potential cost savings have evaporated with volume decline. Because the system is highly mechanized, declining parcel post volume results in higher processing costs for each parcel which ultimately result in higher rates and thus undermine the Service's efforts to attract new business.

Since further losses in volume are likely, the outlook for the system is grim.

NONCOMPETITIVE RATES AND POOR DELIVERY  
PERFORMANCE HAVE LED TO LOWER VOLUME  
AND HIGHER UNIT COSTS

Because the Service's parcel post rates have not been competitive and its delivery performance has been undependable and untimely, parcel post volume continues to decline. Since major mailers are first concerned with cost and then with dependable delivery, they have generally preferred the Service's principal competitor. This has contributed to declining parcel post volume, resulting in higher unit costs and perpetuating noncompetitive rates. (See p. 6.)

DIGEST

- Are the report's major points summarized in the beginning of the Digest? \_\_\_\_\_
- Can each major point be developed separately? \_\_\_\_\_
- Can you make use of separate sections with descriptive captions to develop each point without causing needless repetition or reader distraction? \_\_\_\_\_
- Does each section open with a summary of the point and then briefly present enough evidence to convince the reader of its validity? \_\_\_\_\_
- Are the principal recommendations clearly identified and summarized as early as possible? \_\_\_\_\_
- Does the Digest have short paragraphs and sentences, third person construction, and page references to the expanded information in the report? Would specific examples help create reader interest? \_\_\_\_\_
- Has any technical language been either eliminated or defined? Are only well known abbreviations used, if any? \_\_\_\_\_
- Are all the points you discussed in the Digest found in the body of the report? \_\_\_\_\_
- Does the Digest disclose any substantive limitations on our scope of work or on agencies' advance reviews? \_\_\_\_\_
- Does the Digest clearly state the agencies' positions on the report's major points, and any necessary rebuttal? \_\_\_\_\_
- Is the Digest as concise as possible (remember the 4 page standard)? \_\_\_\_\_

References:

Report Manual, chapter 11; and chapter 15, pages 2 and 3.

Comprehensive Audit Manual, chapter 15, page 15.

Report Preparation and Processing Guide, Part I.

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TABLE OF CONTENTS

- Does the Table of Contents outline the report's overall message? \_\_\_\_\_
- Do the chapter titles capture the report's major points? \_\_\_\_\_
- Can the logical flow of the points be seen by looking from chapter titles to section captions? \_\_\_\_\_
- Can the chapter titles and major section captions be written as full declarative sentences? \_\_\_\_\_
- Is there a "scope of review" chapter or section? \_\_\_\_\_
- Are "recommendations" or "matters for consideration" captions listed? \_\_\_\_\_
- Does the Table of Contents include appendixes, glossaries, schedules, and the list of abbreviations? \_\_\_\_\_

References:

Report Manual, chapter 9, pages 9 to 11.

Report Preparation and Processing Guide, Part I.

## CHAPTER 1

### INTRODUCTION

Although the U.S. Postal Service has a statutory monopoly on first-class letter mail, competition has grown over the years for other classes of mail with the most successful competition for fourth-class parcel post mail.

From 1961 to 1970 the Service's annual parcel business dropped from 800 million to 570 million parcels in a growing market. This increased competition prompted the Service to invest \$1 billion to establish a National Bulk Mail System in an attempt to maintain its parcel post share. The Postmaster General described the system as ambitious, innovative, and risky.

In addition to parcel post, the system processes other parcels and sacks of circulars, advertisements, magazines, and other nonletter mail. Bulk mail handled by the system accounts for about one-third of all Postal Service mail volume.

### THE NATIONAL BULK MAIL SYSTEM IS FULLY OPERATIONAL

The system, approved on March 11, 1971, became fully operational during 1976. Twenty-one bulk mail centers located throughout the country are the heart of the system's operations (see map on next page). Essentially, each center functions as a distribution point. Bulk mail originating at or coming into the center is sorted. It is transported to another center or sectional center facility <sup>1/</sup> if it is for distribution outside the center's service area. Mail destined for a location within the center's service area is sent directly to a large local post office.

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<sup>1/</sup>A central facility for distributing all classes of mail to and from local post offices.

INTRODUCTION

- Does the Introduction include only the level of detail needed to understand the major points? (If it will exceed 4 final typed pages, it may be too long. In such a case, needed detail could be included in an appendix.) \_\_\_\_\_
- Is the Introduction long enough to consider using captions? (If so, use captions other than "Background" or "General Information.") \_\_\_\_\_
- Would it be useful to briefly refer to our previous reports on the same or related matters? \_\_\_\_\_
- Does the Introduction indicate the relative size of the program or activities examined? \_\_\_\_\_
- Is the scope of work statement labeled (remember, it can be a section in the Introduction or the last chapter in the report)? \_\_\_\_\_
- Does the scope statement
  - describe adequately the objectives of the work and the methodology used, especially any limitations on the use of the results of our work; \_\_\_\_\_
  - state where the work was done and the time period it covered; \_\_\_\_\_
  - note pertinent discussions with agency internal auditors, any reviews of their reports, and the extent to which we relied on their work; and \_\_\_\_\_
  - describe adequately any "access to records" or other problems which impeded or prevented us from performing the initially intended scope of work? \_\_\_\_\_

References:

Report Manual, chapters 12 and 15.  
Report Preparation and Processing Guide, Part I.

## CHAPTER 2

### NONCOMPETITIVE RATES AND POOR DELIVERY PERFORMANCE

#### HAVE LED TO LOWER VOLUME AND HIGHER UNIT COSTS

Because the Service's parcel post rates have not been competitive and its delivery performance has been un-dependable and untimely, parcel post volume continues to decline. Since major mailers are first concerned with cost and then with dependable delivery, they have generally preferred the Service's principal competitor. This has contributed to declining parcel post volume, resulting in higher unit costs and perpetuating noncompetitive rates.

#### NONCOMPETITIVE PARCEL POST RATES CONTRIBUTE TO VOLUME DECLINE

Current parcel post rates have not been competitive with the rates of the system's principal competitor. Because bulk mailers are primarily concerned with cost, these rates are responsible for continuing volume decline.

Appendix III compares the Service's parcel post rates with those charged by its principal competitor. With few exceptions, the Service's competitive rate advantage was in the heavier weights (20 pounds and greater) and within the local delivery zone, or only about 11 percent of the Service's volume.

#### Cost is mailers' primary concern

Mailers who ship large volumes of parcels are concerned primarily with cost. Because the system cannot compete in most categories of bulk mail, these mailers save by using the System's competitor.

To obtain mailers' opinions of parcel post, we contacted 44 businesses that ship relatively large volumes of parcels in the seven bulk mail center areas visited. For most firms, cost was the primary concern in determining how to ship parcels. Generally, mailers said they used the Service's principal competitor because the competitor's rates were usually lower. Consider, for example, the case of a company which mails 1 million parcels a year, each weighing 6 pounds and shipped 600 miles, or 4 delivery zones. The rate for the Service's principal competitor is \$1.40 per parcel; the Service's rate is \$1.46. Using the Service's principal competitor, this firm could save \$60,000 annually.

FINDINGS CHAPTERS

I. Charge Paragraph

Do the Findings Chapters begin with an opening paragraph which

--is consistent with the content of the chapter title; \_\_\_\_\_

--expresses accurately the whole thought discussed in the chapter; and \_\_\_\_\_

--establishes the order for developing the thought in the following sections? \_\_\_\_\_

II. Body

Is the Body developed into sections, each of which

--begins with a descriptive caption; \_\_\_\_\_

--develops a point introduced in the chapter charge; \_\_\_\_\_

--summarizes that point in a section charge paragraph before giving detailed supporting evidence; \_\_\_\_\_

--contains paragraphs which are clear and easy to follow; \_\_\_\_\_

--flows logically from paragraph to paragraph; \_\_\_\_\_

--presents current and accurate information; and \_\_\_\_\_

--uses photographs, charts, graphs, and maps to  
1) take the place of extended narrative, or  
2) illustrate a major or complex point? \_\_\_\_\_

Are all the attributes of a finding adequately discussed (all of the attributes do not need to be discussed in the same chapter or section):

- criteria (what should be—the goals to be achieved); \_\_\_\_\_
- condition (what is—extent to which goals are achieved); \_\_\_\_\_
- effect (the difference between what is and what should be); and \_\_\_\_\_
- cause (reason why the way of doing things is, or is not, achieving goals)? \_\_\_\_\_

References:

Report Manual, chapters 4, 13, 14, and 17.

Comprehensive Audit Manual, chapter 7,  
pages 1 to 10.

Report Preparation and Processing Guide, Part I.  
Appendix B of this booklet.

## CONCLUSIONS

When designed, the Bulk Mail System was expected to yield substantial cost savings, a benefit which declining volume has undermined. Since mailers perceive the Service's principal competitor as providing timely, consistent delivery at less cost, the prospects for attracting new business are not good. This favorable perception and the competitor's auxiliary services have outweighed the Service's efforts to make cost and delivery more competitive. As a result, centers are not fully using their capacities, thus further impeding cost saving.

The Service is unlikely to be able to provide competitive rates. Even if the Service could match the competitor's rates and delivery service, it probably could not overcome the favorable opinion shippers have of the competitor. In addition, unused capacity and the efforts needed to correct operational problems put an upward pressure on the rates. Rising rates have obvious consequences for existing parcel post volume. The cost savings the Service had hoped to achieve have dwindled, and it is safe to say that the system would not have been built had the Service known what was going to happen.

To indicate the problems the Bulk Mail System faces is easy; the system is obviously not the success the Postal Service had hoped. To devise practical solutions to the dilemma facing the Postal Service management, however, is far more difficult.

The Service will always have parcel post and bulk mail business and, therefore, an obligation to move the mail as economically as possible. Nevertheless, because it is doubtful that the problems plaguing the National Bulk Mail System can be overcome, the Service needs to explore other means of relief.

## RECOMMENDATIONS

We recommend that the Postmaster General

- identify and evaluate the costs and benefits of alternative means to move bulk mail so that the Service can decide whether, and to what extent, it needs to continue the system; and

### III. Conclusions

Does the presentation of findings lead to Conclusions which

- flow from the evidence presented in the report; \_\_\_\_\_
- set up any recommendations (if implementing recommendations will significantly increase program cost, are reasons given why the additional cost is worthwhile?); \_\_\_\_\_
- are labeled as conclusions, opinions, beliefs, or observations; and \_\_\_\_\_
- avoid unnecessarily repeating facts? \_\_\_\_\_

### IV. Recommendations

Do the Conclusions logically lead to Recommendations which are

- specific and presented in clear and direct language; \_\_\_\_\_
- addressed to all of the parties that need to act; and \_\_\_\_\_
- reasonable (i.e., they can be implemented) and directed at correcting basic causes of the identified problems? \_\_\_\_\_

Do the Recommendations

- avoid recommending continuing, or speeding up, efforts already underway which were not initiated because of our work; \_\_\_\_\_
- avoid recommending actions which have already been completed; and \_\_\_\_\_
- provide specific language, when recommending a change in law? \_\_\_\_\_

### References:

Report Manual, chapters 13 and 14.

Report Preparation and Processing Guide, Part I.

## AGENCY COMMENTS

The Postal Service acknowledged that the National Bulk Mail System is handling substantially less parcel post than originally projected. However, the Service is working to improve the situation.

The Postal Service has recently established a task force to assemble detailed data on the elements of cost involved in accepting, processing, transporting, and delivering various weight increments of parcel post over various distances and between various types of postal installations. This data will be used with a computer-based mathematical model to develop and evaluate possible new rate structures, service options, and marketing strategies. The model will calculate the probable costs and benefits of such an approach. In this way the Service hopes to develop rate and service options that will make parcel post most responsive to diverse customer needs and thereby attract volume.

As we point out in this report, the Postal Service has been increasing the volumes of other kinds of mail handled at bulk mail centers. According to the Service, the processing of small parcels (less than 1 pound) has been transferred to all bulk mail centers except New York and has accounted for a 19.7 percent increase in parcel handlings.

Besides increasing volume, the Service stated it is also improving the timeliness and reliability of service. For cost and energy conservation reasons, the Service must continue to use some rail transportation, which is slower, and it is adjusting service schedules accordingly to make service performance more reliable. The Service also is restructuring operating plans within the centers to insure that parcels are processed in time to make scheduled transportation.

The Service stated that its efforts to make the National Bulk Mail System work better are succeeding. In line with our recommendation, the Service has begun to evaluate alternatives, such as closing some centers. However, the Service stated that none of the alternatives should be implemented at the present time. (See app. VII.)

V. Agency Comments

Do our descriptions of the agencies' position

—recognize their efforts or commitments to improve; \_\_\_\_\_

—present fairly and rebut adequately their pertinent negative views; and \_\_\_\_\_

—discuss how and why their comments caused us to modify our position or drop a point from the report? \_\_\_\_\_

Are the agencies' written comments properly included in the report? \_\_\_\_\_

References:

Report Manual, chapter 6 and chapter 14, pages 18 and 19.

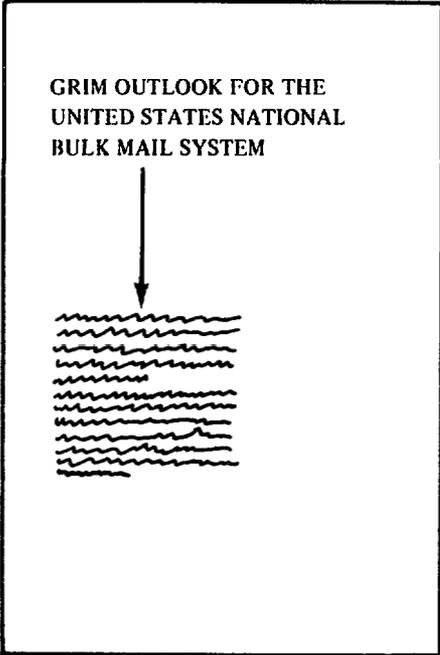
Report Preparation and Processing Guide, Part I.

**APPENDIX I**

**HOW THE GAO REPORT PRESENTS ITS MESSAGE**

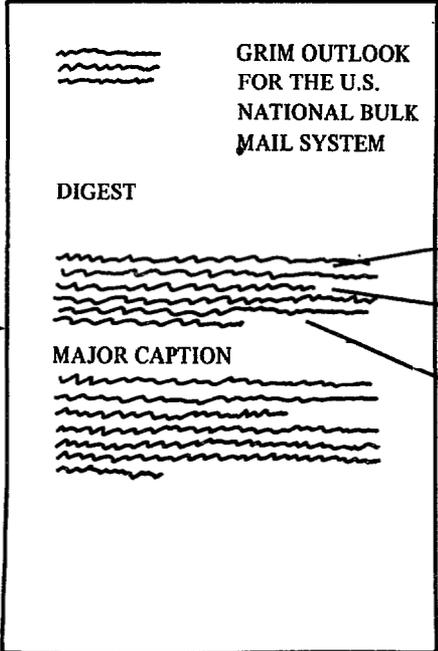
HOW THE GAO REPORT

A. The *Title* captures the message of the report and draws the reader's interest.

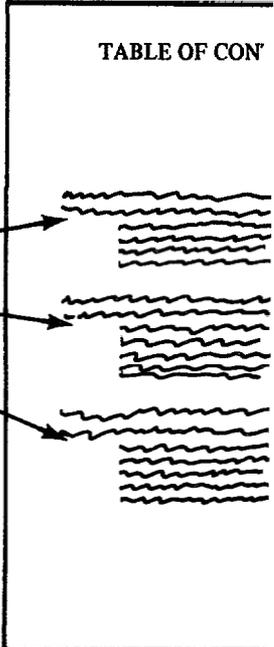


B. The *Cover Summary* succinctly states the message and its major points.

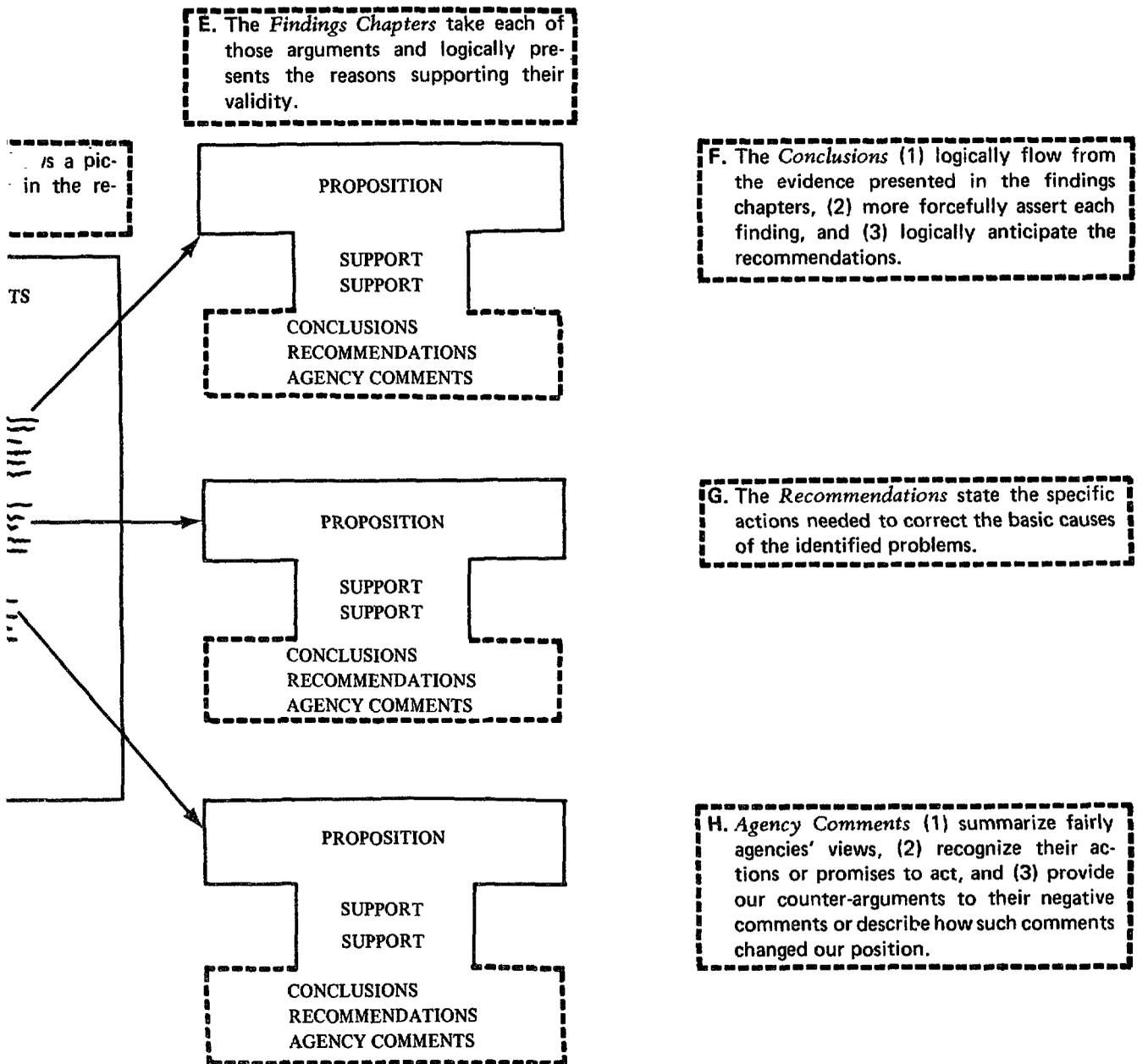
C. The *Digest* highlights the message to the reader and then provides a short narrative of the main points and how they are argued.



D. The *Table of Contents* outlines the structure of the main part of the report's argument.



RESENTS ITS MESSAGE



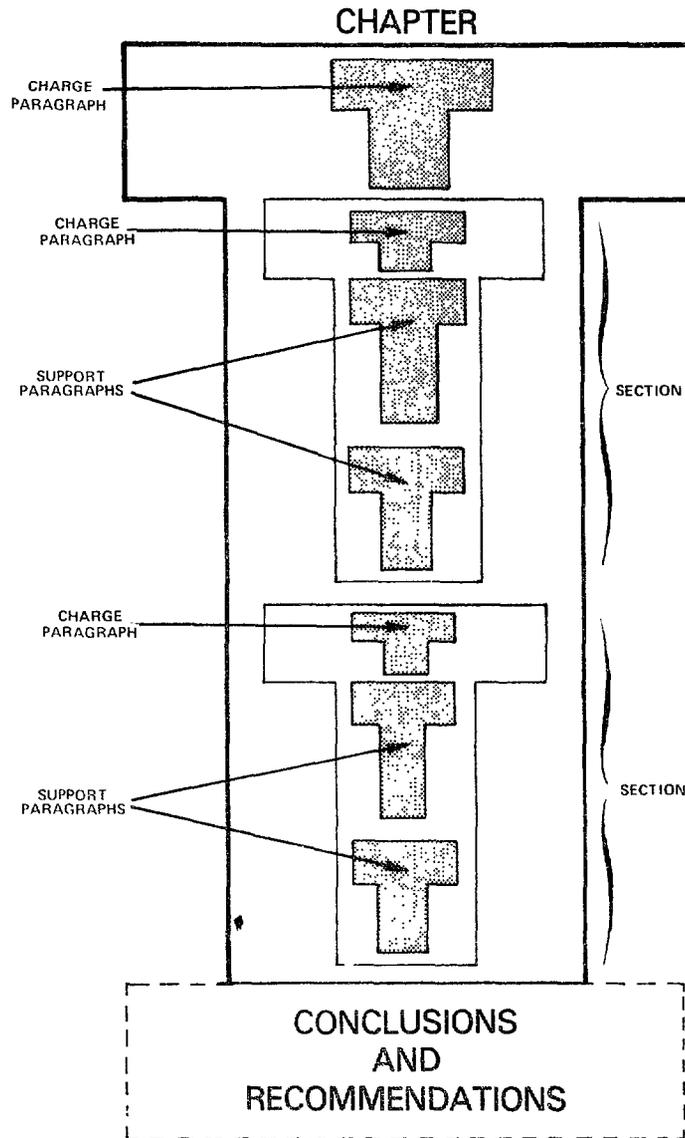
APPENDIX II

WRITING TO COMMUNICATE A MESSAGE

WRITING TO COMMUNICATE A MESSAGE

THE DEDUCTIVE APPROACH AND ITS VALUE

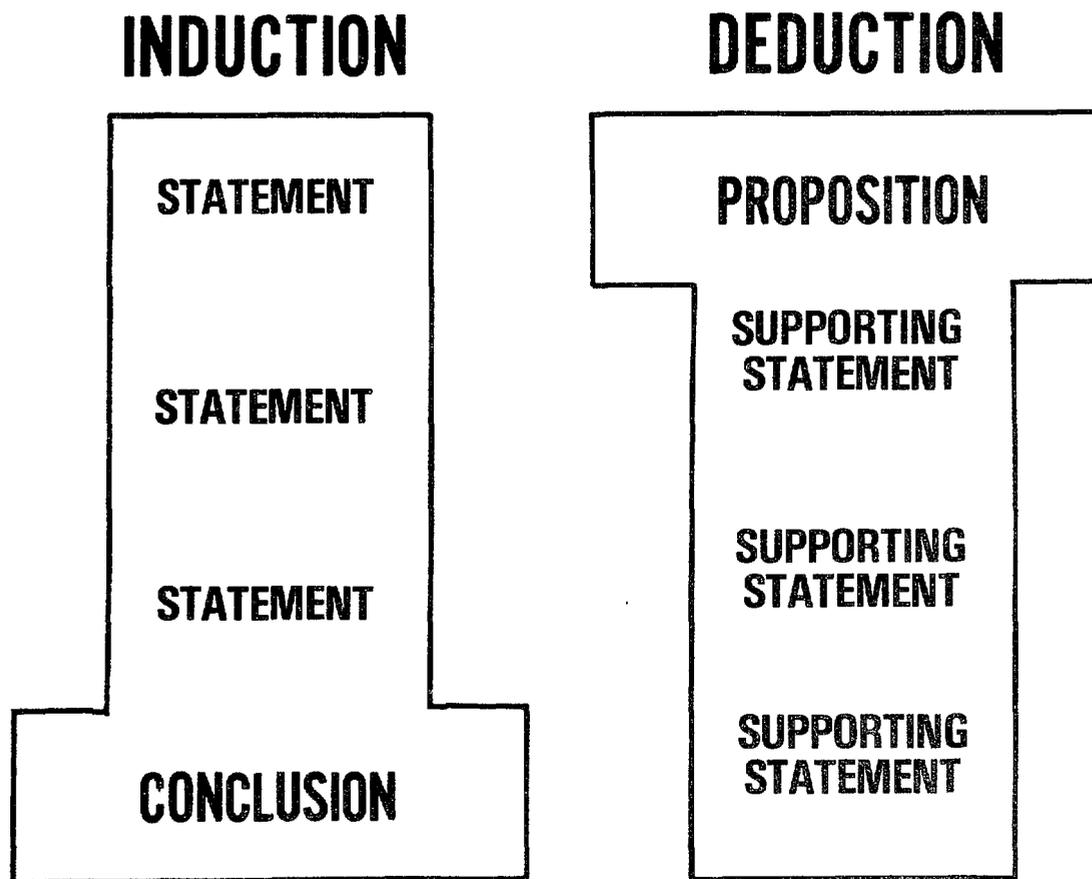
The GAO report is organized to bring a reader from the most general message and most important points to particular supporting detail and explanation—a presentation logic known as DEDUCTION. In the GAO report, the title, cover summary, digest, and table of contents present in general form what the chapters of a report will discuss in detail. This same deductive approach controls how chapters, sections, and even paragraphs within the report are organized.



Deductive writing recognizes the readers' needs

The GAO report is primarily designed for readers who are not subject matter experts. They need to know in a direct and concrete way what a report says and how its message is generally supported before they get involved with detailed analyses and specific statements. The deductive approach meets this need, and its use is the first step toward convincing or informing them.

The alternative logic, INDUCTION, argues from the particular to the general. As a reporting approach, it keeps readers uninformed of the main thought until late in the discussion. In doing so, it forces readers to absorb a large number of statements before telling them why these statements are given. In contrast, deduction presents the main thought first, as a proposition which statements will support.



Charge paragraphs focus chapters and sections

To follow the deductive approach, each report chapter and section should establish a focus in its first paragraph. This CHARGE PARAGRAPH should

- express accurately the whole thought discussed in the chapter or section;
- restate more fully the content of the title or caption; and
- indicate how that thought will be developed by presenting the order of its main points.

Thus, the reader should be able to tell from the charge paragraph not only what will be discussed, but also how it will be developed.

For example, the following charge paragraph from a chapter (1) expands on the chapter title, (2) summarizes and orders the main ideas which the sections will, in turn, discuss in more detail, and (3) shows the logical links between the thoughts.

Example:

SIGNIFICANT CHANGES IN ECONOMIC CONDITIONS AND  
WORKER PROTECTION LAWS MAKE THE DAVIS-BACON  
ACT LESS RELEVANT

The Davis-Bacon Act, one of the earliest pieces of Federal labor legislation, is less relevant today than when it was enacted in March 1931. Even though the act's basic objective has remained essentially unchanged since its passage, the economic and labor environment within which the act operates has radically changed since the great depression of the 1930s. The economic conditions of depression and deflation which existed then have not recurred in the economy since that time. In addition, since the act was passed, the Congress has enacted other laws to protect construction workers against wage losses, contractor exploitation, or adverse economic conditions.

The section charge, like the chapter charge, flows from the caption and indicates how the message will be supported in detail.

Example:

THE ECONOMIC CONDITIONS OF  
THE 1930s NO LONGER EXIST

Significant changes and improvements in U.S. economic conditions have occurred since the Davis-Bacon Act was enacted in 1931. These changes are reflected in the growth of the Gross National Product (which includes new construction), the increase in wages and employment of construction workers, and the Nation's reduced unemployment.

Deduction can help early in the review

Establishing a deductive framework early in an assignment can simplify both the auditing and reporting phases.

Part of the scoping and planning of an assignment involves establishing what issues will be developed, how they will be developed, and what type and extent of supporting evidence will be needed. This effort is compatible with the deductive framework employed in the reporting phase. An audit staff should be able to organize a tentative report digest and table of contents as one part of assignment planning.

Putting titles, captions, and charge paragraphs into a tentative table of contents and digest will get the audit staff thinking deductively and picturing the audit work as it will eventually be presented in the report. Setting out what issues will be presented, as well as how they will be presented, creates an overall framework for the report and shows how each chapter and section will support a main point.

Even though revisions may be needed as the audit work progresses, a tentative table of contents and digest are invaluable aids in effectively planning and organizing the report. Their early preparation should help shorten report development time.

EFFECTIVE WRITING REQUIRES UNITYCharge paragraphs unify chapters and sections

When the title and charge paragraph of a deductive chapter accurately summarize the message, the reader expects narrative that will adequately support this message. The support is developed section by section and paragraph by paragraph. When the discussion logically and thoroughly supports the charge paragraph, the chapter has UNITY. However, when a chapter discusses thoughts other than those expressed in the charge, unity is lost and the message is weakened. Similarly, the section discusses a whole supporting thought and should not digress from what is promised in its caption and charge paragraph. **Thus, the unity of the chapter and section can be measured by whether each point discussed actually supports the charge paragraph.**

Topic sentences unify paragraphs

The paragraph, the smallest unit of thought within chapters and sections, also needs unity and a deductive focus to present its message clearly. As the charge paragraph is to the chapter or section, the topic sentence is to the paragraph. **That is, it presents the main thought and indicates how that thought will be developed.**

In specific terms the topic sentence should accurately tell the reader

- what the paragraph is about (SUBJECT) and
- how the subject will be developed (CONTROLLING IDEA).

Example:

The Services can further refine management of flying hour programs.

Since the paragraph is a unit of logical development from general statement in the topic sentence to specific support in the remaining sentences, paragraph length depends on how much needs to be said to support the topic sentence.

While no rule limits paragraph length to a specific number of words or lines, most paragraphs in GAO writing should be kept brief by subdividing ideas into manageable logical units.

Paragraphs are units of logical support

Since the paragraph is a logical unit, it will use one or more logically valid methods of support to back up its topic sentence. The major ways of logically supporting the topic include:

- DETAILS, EXAMPLES, ILLUSTRATIONS
- COMPARISON/CONTRAST, ANALOGY
- CAUSE/EFFECT
- DEFINITION
- CLASSIFICATION/DIVISION

Some examples follow:

Illustration:

The multiple award program offers agencies a number of luxury or special use-type items. For example, a multiple award schedule for early American and eighteenth-century style household furniture contains \$8,000 mahogany bookcases and china cabinets. In addition, the schedule includes special use items such as saunas, trailbikes, powerboats, console color televisions, and party favors.

Comparison/Contrast:

Federal courts have not yielded clear and consistent criteria about what constitutes a proposed major Federal action for which an environmental impact statement is required. Two courts held that the award of an FAA airport master planning grant did not require an impact statement. Another court, however, indicated that a similar approval required an impact statement.

Definition:

The Congress has defined child abuse and neglect as the physical or mental injury, sexual abuse or exploitation, negligent treatment, or maltreatment of a child under the age of 18 by a person responsible for the child's welfare under circumstances indicating that the child's health or welfare is harmed or

threatened. As this definition suggests, child abuse and neglect can take many forms. Abuse generally means the beating or excessive chastisement of a child; neglect refers to failure to provide adequate food, clothing and shelter, or emotional care to a child. Child abuse and neglect are commonly referred to as child maltreatment.

#### COHERENT WRITING SHOWS HOW IDEAS FLOW

Coherence builds on unity. Unity provides the reader with the basic argumentative structure by presenting the general statement first and then specific supporting detail. Coherence builds on this structure by permitting logical connections between ideas to stand out clearly and emphatically. In this way, the reader can more readily follow the message because the ideas are more clearly related. Coherence relies on:

—making the major ideas stand out emphatically from the minor ones and

—making logical connections explicit and precise.

To produce prose that is coherent, the writer can use one or more of the following techniques: ORDER, REPETITION, PARALLELISM, SUBORDINATION, and TRANSITION.

#### Emphasize the ORDER of ideas

For writing to be coherent, the writer first chooses the order in which to present ideas. While some subject matters (legislative history, for example) lend themselves to a particular order of presentation, the writer usually must arrange the material to suit the development of the argument. The writer can then use charge paragraphs and topic sentences to call attention to how ideas are arranged. In this way, the writer leads the reader to anticipate that the discussion will follow a specific order of ideas.

Example:

The debt collection process is not achieving the goals of recovering the amount of debts due promptly, keeping the amount of debts written off to a minimum, and holding the cost of collection as low as possible. First, the amount of uncollected debts is dramatically increasing, particularly in agencies with receivables resulting from overpayments and unsecured loans. Second, large amounts are being written off as uncollectable. Third, by private industry standards, the government's collection efforts are more costly and time consuming.

REPEAT key words and ideas

By repeating a key word or key idea, the writer shows how a paragraph or sentence relates to the previously presented information. This repetition helps the reader move easily from point to point. Also, repetition of subjects and controlling ideas further emphasizes main points and keeps the reader's attention on the overall thought. In effect, repetition can keep the reader from getting lost in details.

Example:

In fiscal year 1974, the program incorporated the concept of contraceptive inundation, which involves making contraceptives abundantly available at a price even the poorest can afford. This concept, as developed by AID officials and adopted by the GOP, is based on information showing that a major problem in earlier family planning efforts was the lack of access by most couples to the information and means necessary to limit their fertility.

Keep similar ideas PARALLEL

The writer can show ideas to be similar or equivalent by using constructions and paragraphs that are grammatically parallel.

Example:

There are several reasons to expect that handgun control laws do reduce handgun availability and hence handgun ownership. Purchasing restrictions tend to increase the effort, and thus the cost to the individual of acquiring a handgun. Carrying restrictions reduce the number of handguns carried because of the added effort of obtaining a permit and the cost (penal sanction) to a person if he fails to obey the restriction and is caught.

Distinguish major from minor ideas by SUBORDINATION

Charge paragraphs and topic sentences will distinguish major from minor ideas at the chapter and paragraph level, respectively. Within support sentences, the writer can make such distinctions by keeping the more important ideas in the main sentence structure and subordinating lesser ideas in dependent clauses. Consider the different emphases in the following examples:

(Unfocused)

The fertilizer program functions on a self-sustaining basis and all costs are passed along to the farmer.

(Subordinated -  
cause/effect  
in this example)

Because the fertilizer program functions on a self-sustaining basis, all costs are passed along to the farmer.

(Two main thoughts)

The EAC does not independently review the data in these forms. It accepts as rendered the invoices received from LMD.

(One minor, one major)

Instead of independently reviewing the data in these forms, the EAC accepts as rendered the invoices received from LMD.

Make logical connections explicit through TRANSITIONS

Flow is improved when each stage in the discussion is shown to have a precise connection with what went before. **Here**, a variety of transitional clauses, phrases, and words keeps the thought moving.

Example:

Federal agencies' inability to collect debts is due to several interrelated factors, some of which Federal agencies cannot totally control. For instance, benefit and loan programs where the beneficiaries can potentially become debtors have become increasingly available. Also, other types of debtors are not voluntarily paying amounts they owe the Government. Some of the debtors may not have or earn enough money to pay, or would have difficulty doing so. Nonetheless, the money is owed and that many Federal agencies--particularly those with overpayments and unsecured loans--have not been effective in collecting debts.

CLEAR WRITING STARTS WITH CONCISE SENTENCES

Few readers can spare the time to hack through dense, bureaucratic writing. **Cluttered and poorly focused sentences** can destroy the most carefully reasoned argument by making the thought difficult to understand. **For writing to be readable**, the focus of sentences must be made clear and wordiness must be eliminated.

The most direct sentence in English contains a precise logical subject, a descriptive verb, and a clear direct object. **Interfering** with these main sentence parts can lead to poorly constructed sentences. In fact, six common writing problems account for most poorly constructed sentences.

Blurred focus

A faulty use of subject-verb-object relationships blurs focus in four common weaknesses: CITATION, PASSIVE VOICE, EMPTY SUBJECT/VERB, and NONPARALLEL STRUCTURE.

SOURCE CITATION or SELF CITATION wastes the emphatic main clause of a sentence to tell the reader who said or did something rather than what was said or done. As a result, the message is buried in a dependent clause.

Examples:

Our review clearly showed that FRA has responsibility for the program.

This mill owner told us that the provisions are not clear.

Solution: Eliminate citation where possible. Otherwise, put citation in a dependent phrase.

Examples:

FRA has responsibility for the program.

According to this mill owner, the provisions are not clear.

PASSIVE VOICE puts the object in the subject position of the sentence, hiding the true subject in a dependent phrase or not mentioning it at all.

Examples:

Problems have been caused by the lack of a well-defined contractual relationship between DCP and Amtrak.

The leakage problem has not been properly handled by GSA since 1975.

Solution: Use the active voice.

Examples:

The lack of a well-defined contractual relationship between DCP and Amtrak has caused problems.

GSA has not properly handled the leakage problem since 1975.

EMPTY and VAGUE SUBJECTS AND VERBS waste the subject-verb position with little or no concrete information.

Examples:

To deliver Alaskan crude oil to the Gulf coast, it would cost DOE about \$13.95 a barrel.

Today, there are 19 active and about 25 inactive uranium mills in the United States.

There is no logical basis for extending taxes to military stores.

Solution: Find the true subject and the hidden verb and use them in the subject-verb position.

Examples:

To deliver Alaskan crude oil to the Gulf coast would cost DOE about \$13.95 a barrel.

This country currently has 19 active and about 25 inactive uranium mills.

Extending taxes to military stores has no logical basis.

NONPARALLEL STRUCTURE obscures the logical parallelism that exists among similar thoughts.

Examples:

Complete stabilization of radioactive tailings would eliminate the possibilities of (1) wind and water erosion, (2) radioactive material and chemicals being leached, and (3) radon emanation.

The design slippages were attributed to

- changing scope of work,
- unresolved conflicts on location of facilities,
- internal FRA processing delays, and
- the fact that FRA did not provide a program development plan.

Solution: Make similar thoughts grammatically parallel.

Examples:

Complete stabilization of radioactive tailings would eliminate the possibilities of (1) wind and water erosion, (2) radioactive materials and chemicals leaching, and (3) radon emanation.

The design slippages were attributed to

- changing scope of work,
- unresolved conflicts on location of facilities,
- internal FRA processing delays, and
- lack of a FRA program development plan.

Cluttered sentences

Extra words and extra dependent phrases clutter sentences in two other sentence weaknesses: ABSTRACT NOUNS and PREPOSITIONAL OVERUSE.

ABSTRACT NOUNS replace concrete verbs and adjectives with important-sounding generalizations, often from Latin and with a lot of syllables.

Examples:

Whether nuclear power will continue to grow to become a substantial energy source for the future is dependent on the resolution of several problems.

Pilots are requested by FAA to provide a disclosure of their traffic convictions.

Solution: Choose strong verbs and adjectives over abstract nouns and use shorter English synonyms.

Examples:

Whether nuclear power will become an even more substantial future energy source depends on resolving several problems.

FAA requests pilots to disclose their traffic convictions.

PREPOSITIONAL OVERUSE, often the by-product of one or more of the other weaknesses, dilutes the message in strings of prepositional phrases.

Examples:

Fast breeder reactors will reduce the impact of hikes in uranium prices and increase the possibility of meeting the demand for uranium from the world market.

The application for the rebate was submitted by the firm to the officer of EDA and was rejected by him within a week.

After the site performed an audit on the office, the management of the office challenged the integrity of the auditors.

Solution: Remove as many prepositions as possible by changing grammatical constructions.

Examples:

Fast breeder reactors will reduce uranium price hike impacts and help meet the world's uranium demand.

The firm submitted the rebate application to the EDA officer, who rejected it within a week.

After the audit, the office management challenged the auditors' integrity.