



CENTER FOR AUDIT EXCELLENCE  
*U.S. Government Accountability Office*

# ENHANCING THE QUALITY OF YOUR WRITING

**MACPAC, JUNE 20-21,  
2023**





# Introductions

Please Introduce Yourself:

- Name
- Type of Work Projects





## Ground Rules

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- **Be fully present**
- **Resist the urge to multitask**
- **Respect confidentiality**
- **Participate actively and ask questions**
- **Be flexible and patient**





## Group Discussion: Writing Experience

What is your experience level with drafting letters, issue briefs, and reports?

- Less than 2 years
- 2 – 5 years
- 6 – 10 years
- More than 10 years





## Learning Objectives

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At the end of this seminar, you'll be better able to:

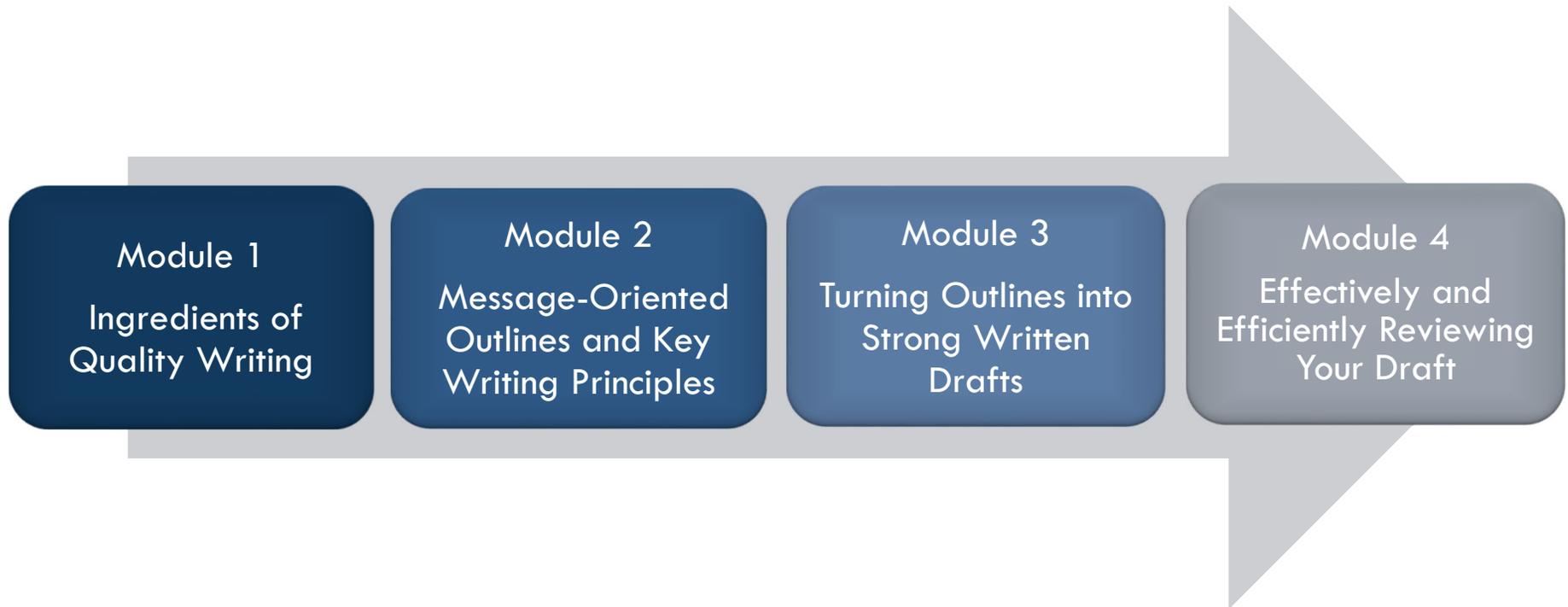
- Understand the ingredients of a quality written product and how the objectives of the analysis and the evidence identified shape your message
- Develop a strong outline to guide you in drafting the narrative
- Employ key writing principles and techniques to more clearly communicate your message
- Effectively and efficiently review your draft to ensure a clear message, linkage from evidence to recommendations, and logic flow



## Seminar Flow

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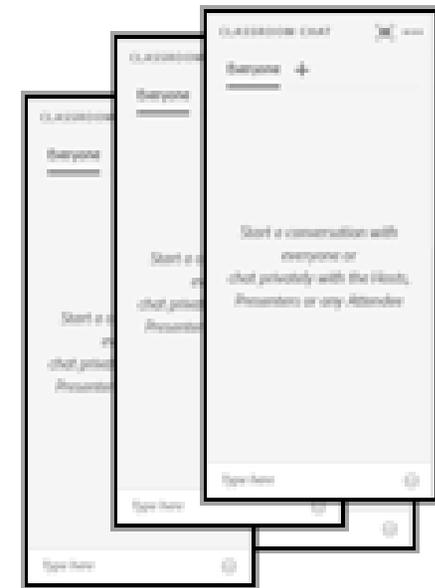
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## Group Discussion: Writing Challenges

**What part of writing  
do you find most  
challenging and why?**





# MODULE 1

*Ingredients of Quality Writing*



## Group Discussion: Why Does Good Writing Matter?

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Have you ever read something that doesn't make sense, or isn't convincing?

How does that make you feel?





## The Ingredients of a Quality Written Product

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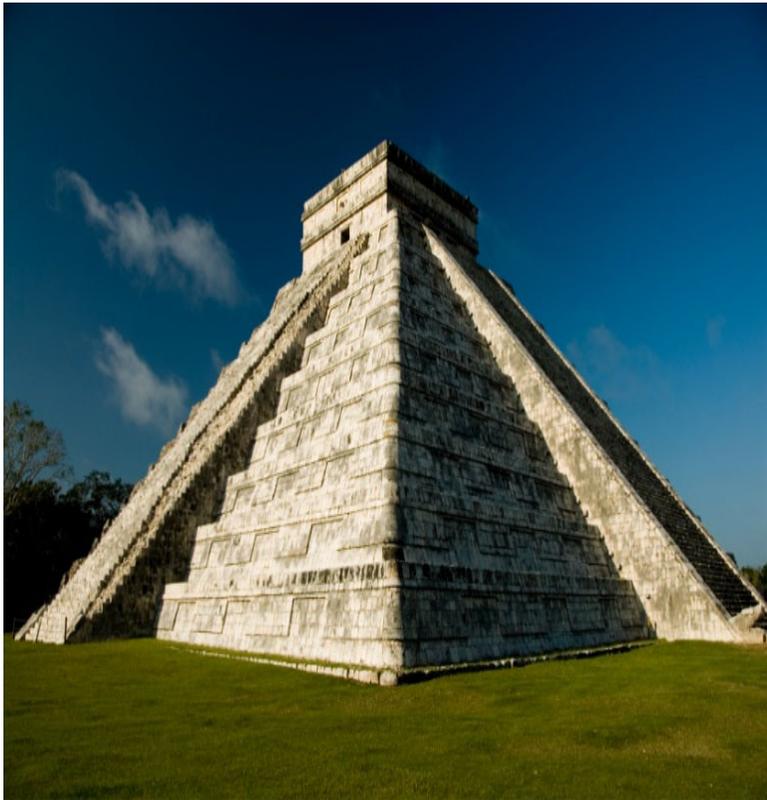
- The objectives of the analysis and the credible evidence identified based on the objectives create the foundation for a quality written product.
- Establishing a clear linkage between the objective(s), the evidence, and the recommendations provide a roadmap for the reader to understand the problems you identified and the need for corrective actions.
- Presenting the information in a concise, understandable manner that flows logically is key to helping the reader understand your main points and be persuaded by your recommendations.
- Every written product needs to tell a good **story**.



## Evidence Is the Foundation

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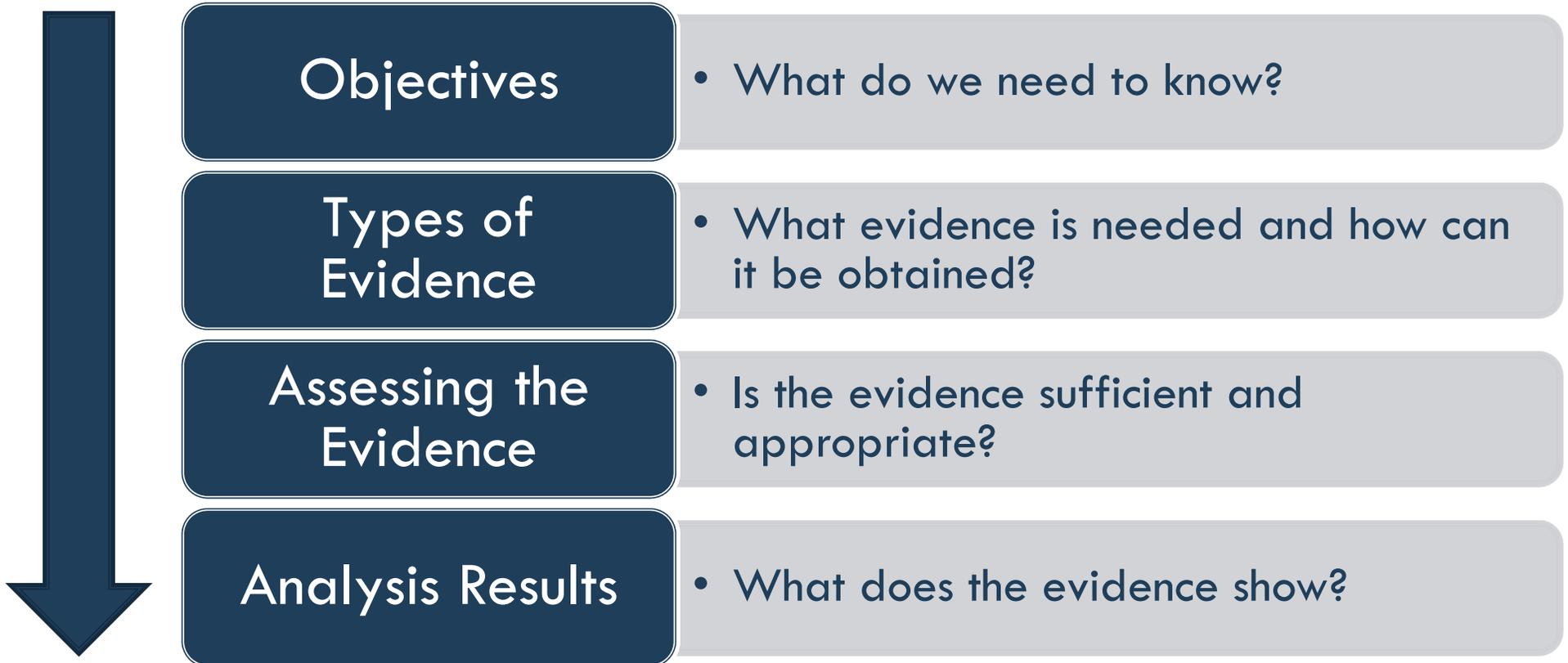
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- Evidence is the foundation for findings, conclusions, and recommendations.
- Quality evidence is critical for our credibility



## Overview of the Evidence Model





## Readers Want Answers to Questions

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The objectives of the analysis and issues to be discussed act to

- **Define** what the writing must address
- **Limit** what will be included in the writing.



## Readers Want Answers to Questions (Cont'd)

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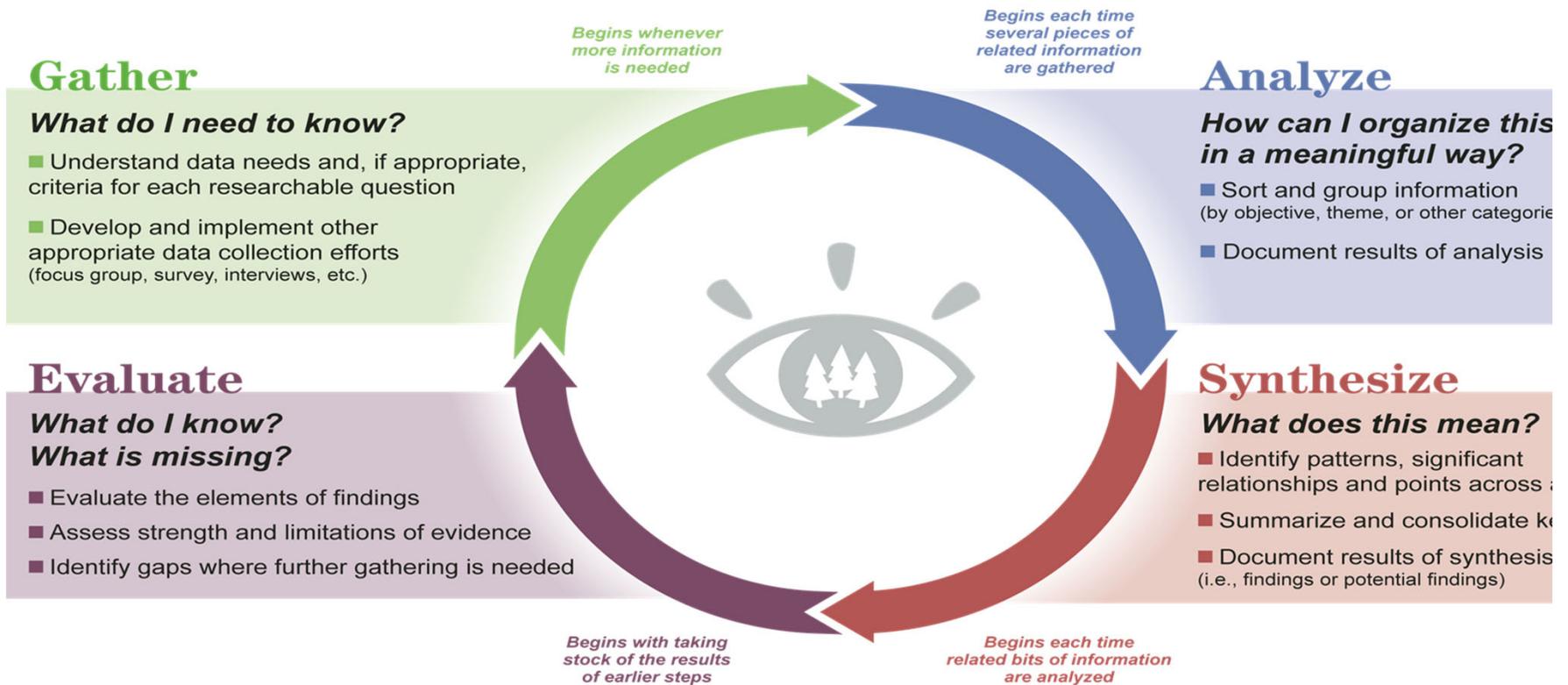
### *Typical reader questions:*

- What is happening?
- What's wrong?
- What's the impact?
- What needs to be done about it?
- How will that improve things?





# Reviewing the Evidence and Thinking About the Message





## Ensuring a Sound Message

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### Your message is sound if

- Evidence for each finding is **appropriate and sufficient**.
- Recommendations flow from the findings you identified.



## Message Soundness: Context, Accuracy, and Balance

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*The message should reflect:*

### *The Context of the Agency Program/Process*

- An understanding of the key issues
- Awareness of the external environment
- Practical approach to solving problems

**Balance**—to be persuasive, the draft should recognize positive steps the agency has taken





## Exercise #1: How a Convincing Message Supports Recommendations

### What Is Happening?

- *Existing problem(s)*

### What Is the Impact?

- *\$\$ wasted, gaps in coverage, etc.*

### What Needs to Be Done

- *Recommended corrective action(s)*

### How Will That Improve Things?

- *Positive Outcome(s)*

### *Recommendations should*

- Logically flow from the findings
- Be based on appropriate and sufficient evidence
- Correct the problems identified
- Be practical and cost effective



## Reaching Message Agreement

*Follow a process for assessing the report message before writing begins in earnest*

- Evaluate Message Soundness
- Agree on Message and Main Points of the Findings





## **MODULE 2**

*Message-Oriented Outlines and Key Writing Principles*



# Thinking Like an Analyst

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# Thinking Like a Reader

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## What Makes A Message-Oriented Outline?

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- Clearly identifying the main points of the findings
- Presenting the findings in the most logical order
- Linking the findings to the conclusions, and the conclusions to the recommendations
- Deciding the right level of detail
- Adequately explaining key concepts and providing the right amount of background information to provide context and perspective
- Using appropriate graphics to enhance understanding



## Identifying the Main Points of the Findings

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- What's the “bottom line” of each finding?
- How would you sum up each finding to a cold-reader?
- What's the connection between the finding and other findings?
- How do you flow the “story” from finding to finding?



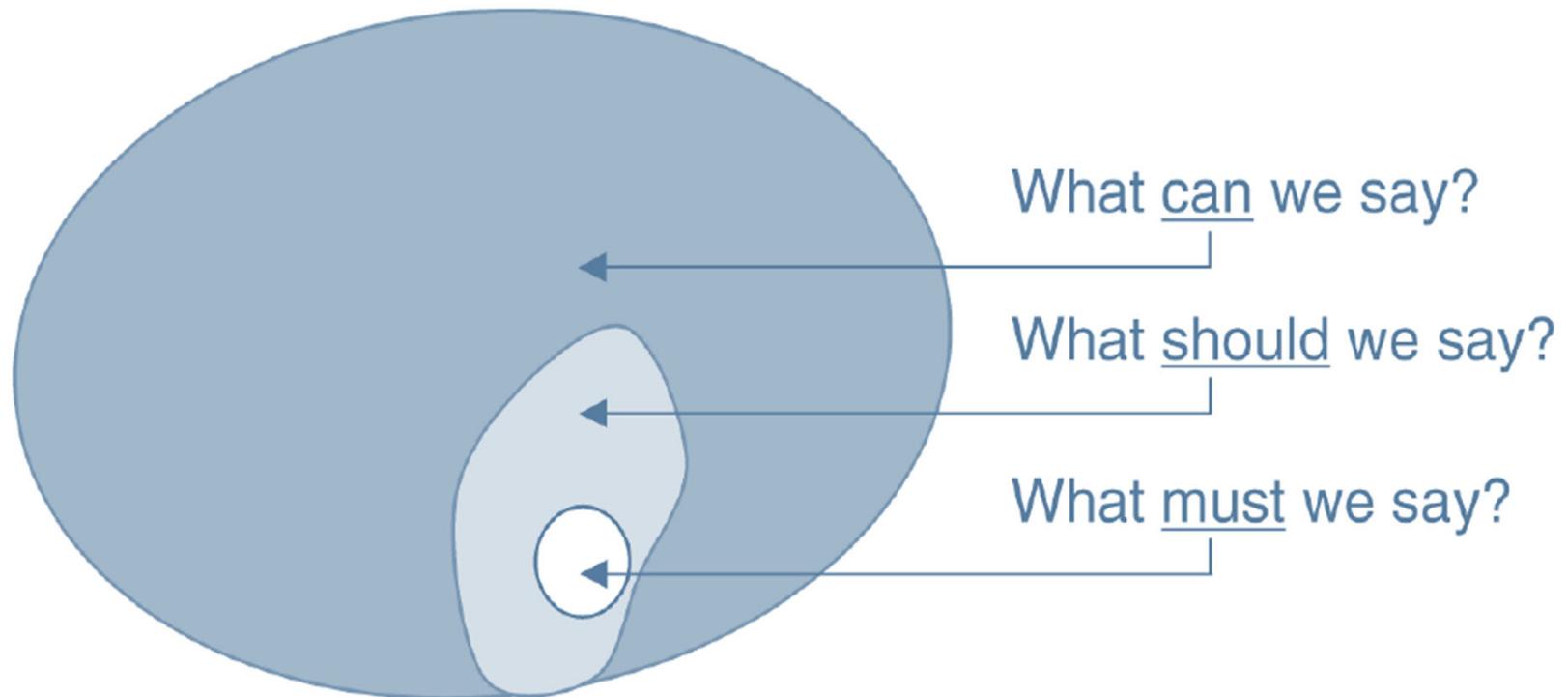
## Correctly Ordering the Findings

- Which finding must be discussed first to understand other findings?
- Which findings are more significant?
- Which findings must be presented next to each other?





## Deciding on the Right Level of Detail





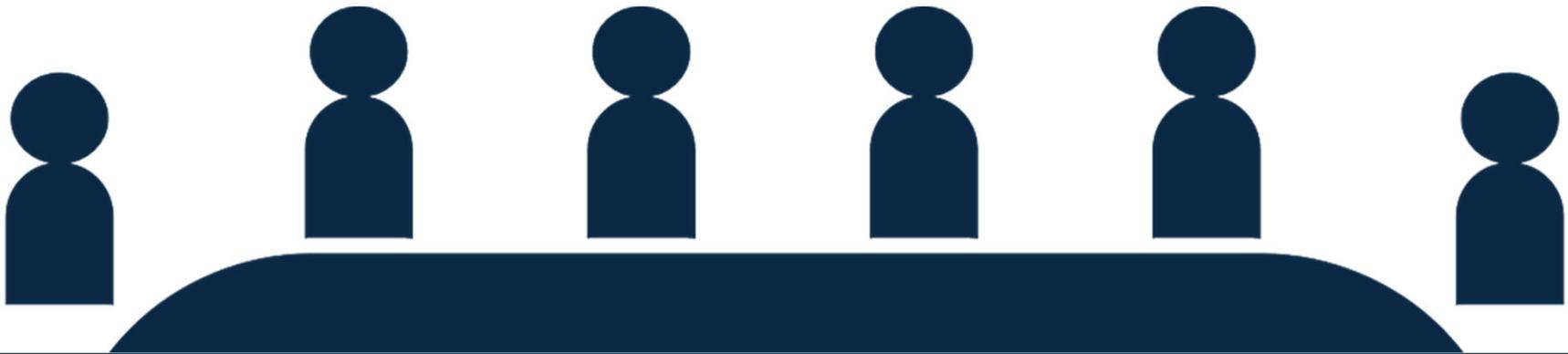
## Focus on the Logic Linkages and Flow

Objectives	Findings	Recommendations
Objective 1	Finding 1	Recommendation 1
Objective 2	Finding 2	No Recommendation
Objective 3	Finding 3	Recommendation 2 Recommendation 3



## Exercise #2: Assessing the Effectiveness of an Outline

- Instructions: In your table groups, review the outline in your handout to address how well it
  - Identifies the main points of the findings
  - Presents the findings in the most logical order
  - Connects the findings to each other to tell a story
  - Links the findings to the conclusions and recommendations





## Readers Need a Map to Find and Understand Information

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**Linkage** creates a map for readers.



- **Objectives**

*Reader question:* What work did you set out to do?

- **Findings**

*Reader question:* What did you find?

- **Recommendations**

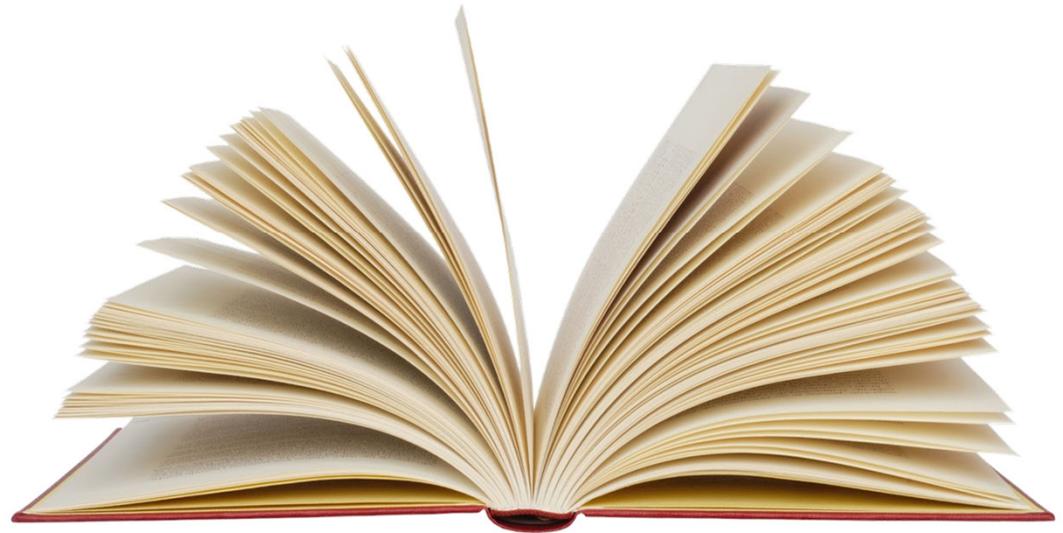
*Reader question:* What should be done about it?



## Exercise #3: Reader-Based Writing

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**Making your writing more readable**





## Characteristics of Writer- versus Reader-Based Writing

Writer-Based Draft	Reader-Based Revision
Inductive	Deductive
Uses jargon & technical terms	Jargon free, explains technical terms
Difficult to understand	Clear
Wordy	Concise
Lacks transitions	Transitions between sentences, ideas, sections
Long paragraphs & sections	Short paragraphs, sections broken up with subheads
Little or no formatting	Formatted for readability: white space, bullets
Message unclear	Message clear and upfront
Too much information	Information organized to support message and main ideas; technical information organized in appendix.
No visuals	Graphs, charts to support or substitute for text



## Readers Absorb Information Best If They Understand Its Significance...

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**before** they're given the details.



## Readers Absorb Information Best If They Understand Its Significance (Cont'd)

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Listen to the list of words and prepare to answer a question about the list.





## Readers Absorb Information Best If They Understand Its Significance (Cont'd)

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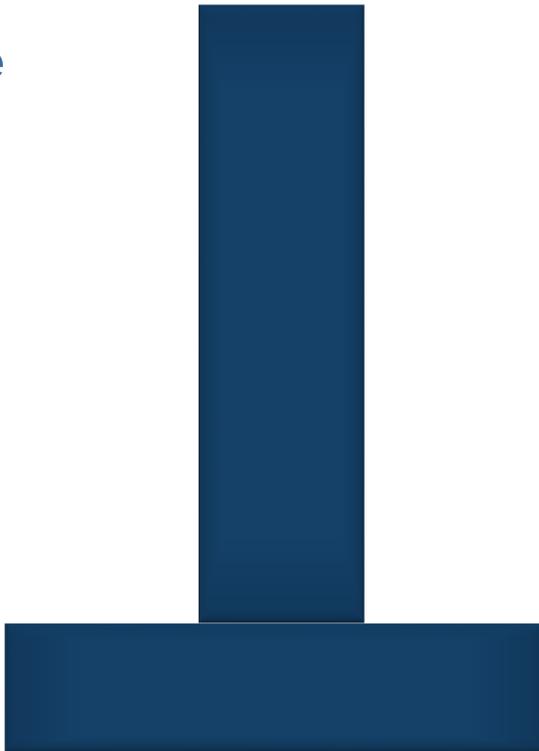
Listen to the list of words for  
the number of occupations.



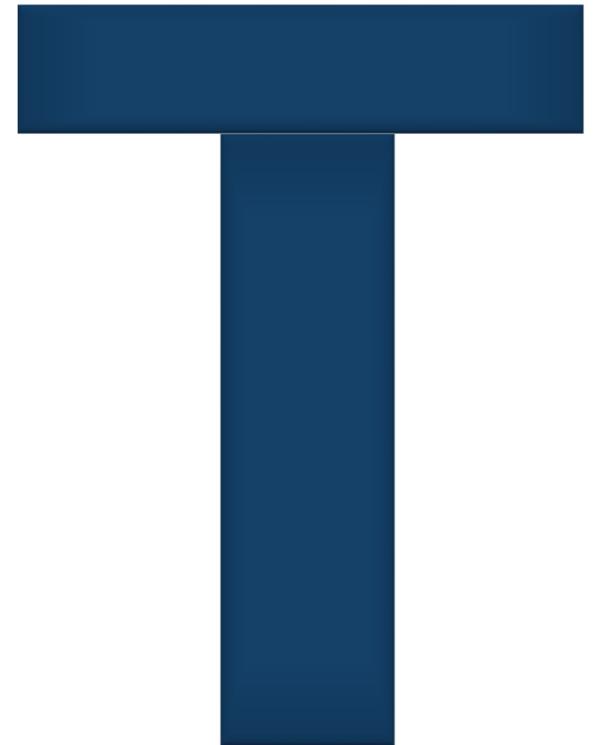


## Inductive vs. Deductive Writing

**Inductive  
writing  
structure**



**Deductive  
writing  
structure**





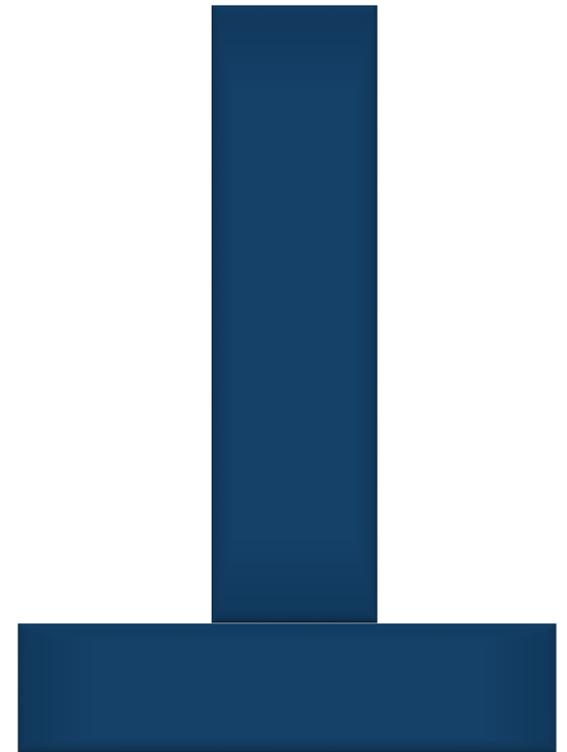
## Inductive vs. Deductive Writing (cont'd)

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### An **Inductive** writing structure

- Recounts the process you used to gather information (evidence)
- Goes from “micro” to “macro”
- Recreates how you conducted the audit
- Makes it difficult for readers to understand where you’re going/leading them
- Puts a heavy burden on readers





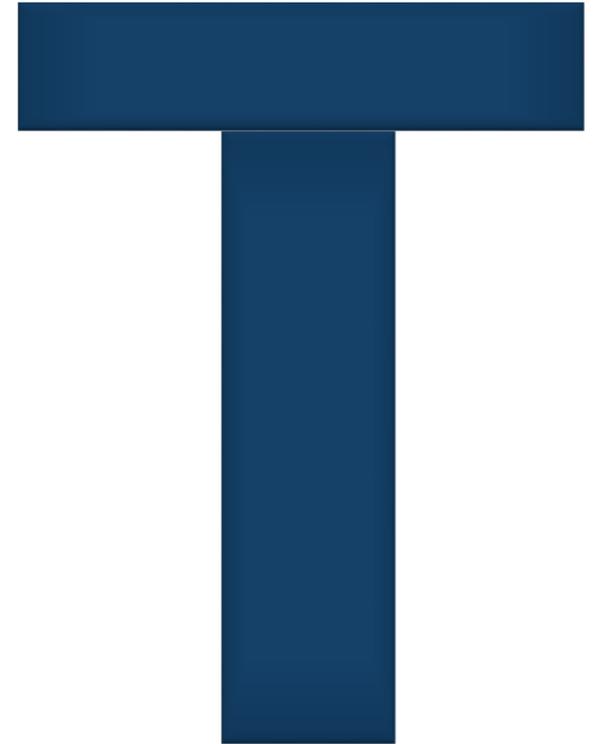
## Inductive vs. Deductive Writing (cont'd)

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### A Deductive writing structure

- Presents the main idea up front, then the support
- Tells readers the significance of information by using summary paragraphs, headings, and topic sentences
- Lets readers know where they're headed
- Places fewer demands on readers
- Uses the most effective structure for communicating technical information



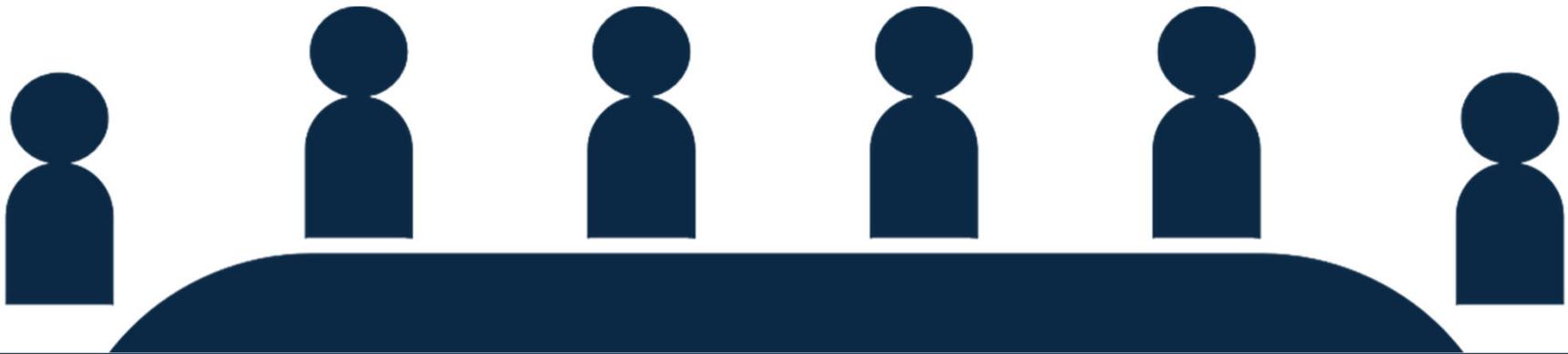


## Exercise #4: Deductive Writing

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- Instructions: Review the set of statements in your handout. Put them in deductive order.



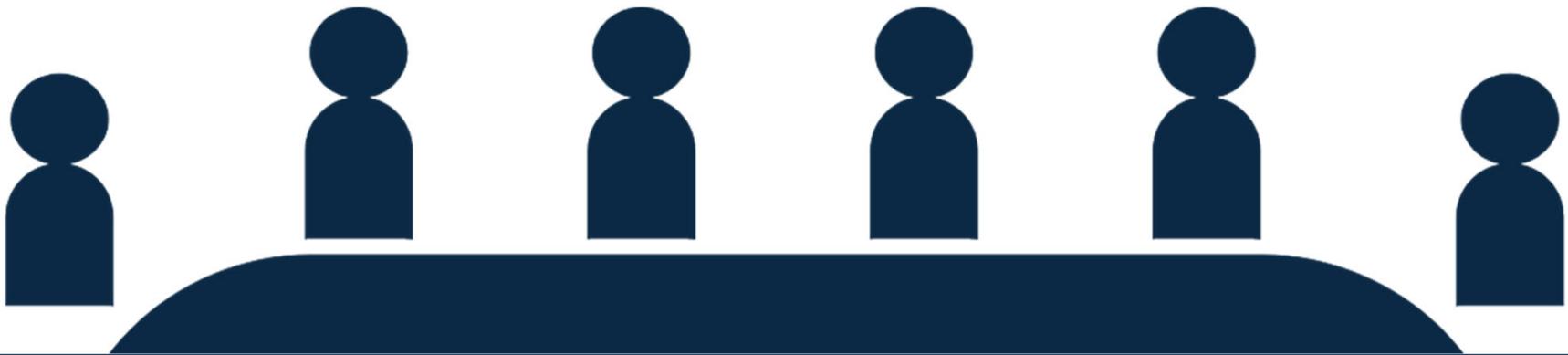


## Exercise #5: Developing a Message-Oriented Outline

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Instructions: In your table groups, develop message statements and supporting points to address the analysis objective. Assign a spokesperson to summarize your work for the class.





# **MODULE 3**

*Turning Outlines into Strong Written Drafts*

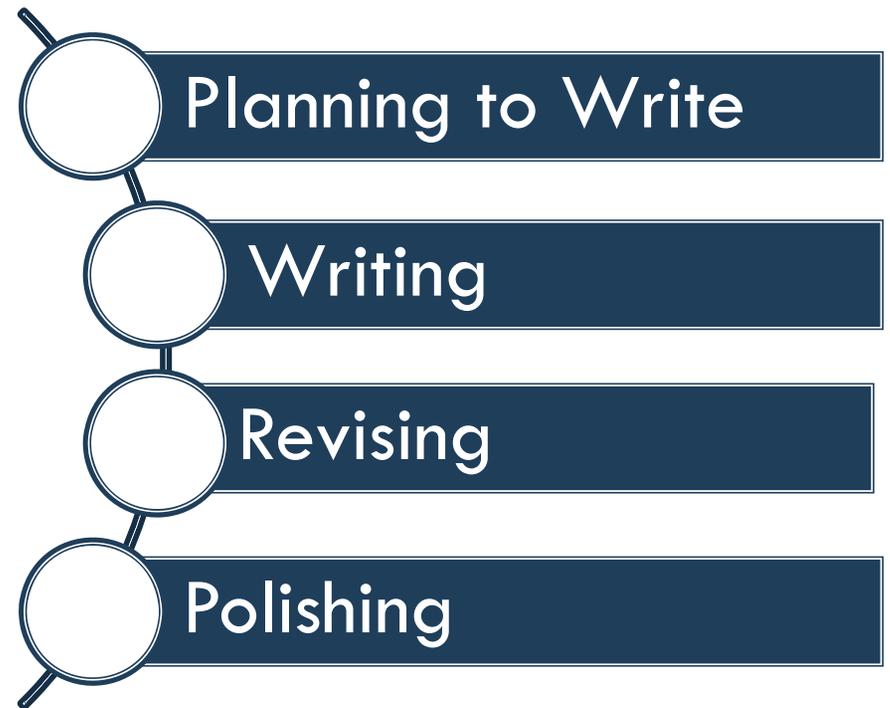


## Understanding Key Writing Principles

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*Writing is an iterative process that incorporates four stages*





## A Thought on Writing

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*“It helps to remember that writing is hard. Most non-writers don’t know this; they think that writing is a natural function, like breathing, that ought to come easy, and they are puzzled when it doesn’t. If you find writing is hard, it’s because it is hard. It is one of the hardest things that people do.”*

—William Zinnser, *The Act of Writing: One Man’s Method*



## More Thoughts on Writing

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*“Clear thinking becomes clear writing;  
one can’t exist without the other.”*

*“Writing improves in direct ratio to the number of things  
we can keep out of it that shouldn’t be there.”*

— William Zinnser, *The Act of Writing: One Man’s Method*

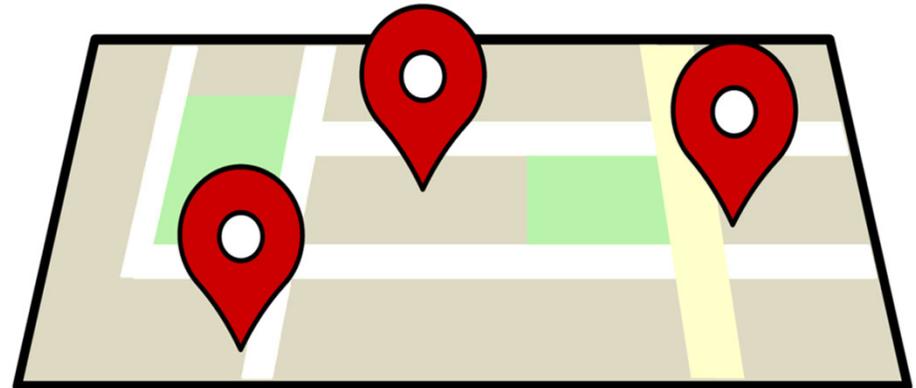


## Readers Need a Map to Find and Understand Information

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**Advance organizers help guide readers thru the report.**

- Title
- Brief Summary
- Headings
- Charge paragraphs





## Organizing the Detailed Drafting

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- **Unified** and **coherent** paragraphs serve as the foundation for *clear, concise* reports.
- Paragraphs that communicate the essential information and eliminate the “interesting” or “nice to know” are easier for readers to understand.



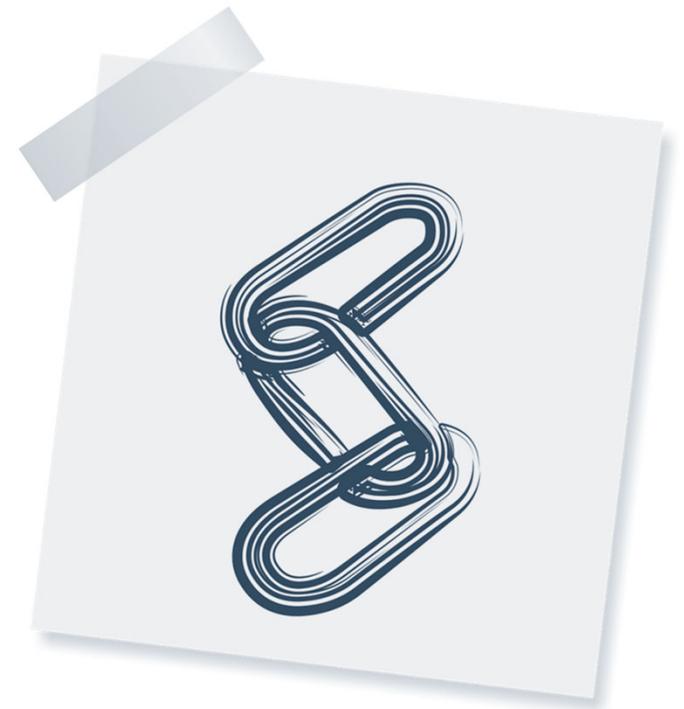
## Topic Sentences, Unity, and Coherence

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**Topic Sentences** create focus for the details that follow.

Effective paragraphs have **Unity** and **Coherence**.

- **Unity** means that a paragraph focuses on one main point, usually a subtopic of the larger discussion.
- **Coherence** means that the sentences in a paragraph link together logically.





## Paragraph Standards

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- The paragraph's main point is placed up front (deductive writing structure) as a topic sentence.
- Only information that supports the main point is included.
- The sentences that make up the paragraph are written to flow clearly from one to another.
- The focus is on what readers actually need to know.



## **Group Discussion: Does this Paragraph Flow Deductively from One Main Point?**

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Plutonium is dangerous to human health, even in minute quantities, especially if inhaled. Workers dealing with plutonium-contaminated materials and equipment at Rocky Flats must wear cumbersome protective suits with enclosed respiratory systems and sometimes must wield heavy and ungainly tools. The cleanup and closure of Rocky Flats is a dangerous, complex undertaking. The equipment being worked on also must be enclosed within plastic or glass to prevent airborne contaminants from reaching unprotected workers or surfaces.



## Topic Sentences Set the Subject and Controlling Idea

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### Sentence 1

(subject) / (controlling idea)

- The Army / *set three review criteria for the new light battle tank.*

### Sentence 2

(subject) / (controlling idea)

- The different types of oil spills / *can be grouped into four categories, each with its own set of effects on spill response and the environment.*



## Techniques to Create Coherence and Flow

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1. Move from old information to new information in each paragraph.
2. Use the key words and phrases from the topic sentence in subsequent sentences.
3. Link sentences with parallel structure.
4. Use appropriate transitional words and phrases.



## Technique 1: Move from Old Information to New

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One of my favorite vases shattered during the earthquake.

**X** My in-laws used to travel frequently before my husband was born, and they purchased it in Venice during one of their trips.

One of my favorite vases shattered during the earthquake.



The vase was from Venice, where my in-laws purchased it before my husband was born.



## Group Discussion - Applying Technique 1

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**Topic sentence:** The state's vocational rehabilitation program is administered through eight locally sponsored vocational-technical schools.

1. The students can then take the courses in any order.
2. Each school is responsible for determining whether students within its geographic area are eligible to participate in the program.
3. These students receive an authorization indicating which courses are approved as part of their rehabilitation plan.
4. Each school also approves an individual rehabilitation plan for every student who participates in the program.



## Technique 2: Use Key Words and Phrases from the Topic Sentence

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By using the same key words and phrases used in the topic sentence in subsequent sentences, the writer

- keeps important ideas in front of readers and
- provides signposts to lead readers thru the paragraph.



## Group Discussion: Applying Technique 2

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Throughout our audit work, we asked federal correctional officials to identify institutional factors that affect officer safety, as well as efforts to mitigate the consequences of these factors. We then analyzed the officials' responses and found 14 common factors. To determine which of these factors have the greatest effect on officer safety we surveyed 30 correctional accrediting experts and asked them to rank the factors. We received responses from 21 experts who also provided examples of cost-effective efforts to address these factors.



## Technique 3: Use Parallel Structure

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Link related ideas by expressing them in similar grammatical structures

**How NOT to do it:** Management has proposed the following actions to improve the accuracy of statistics in the case management database:

- Change the database to make it more difficult to close cases without final statistics.
- Development of a new automated case review function.
- Add staff training on case management.



## Technique 4: Use Transitional Words and Phrases

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### Between sentences

- I love drinking coffee. It keeps me awake at night.

### What's the connection?

- I love drinking coffee **even though** it keeps me awake at night?
- I love drinking coffee **because** it keeps me awake at night?



## Examples of Transitional Words and Phrases

Type of Transitional Word or Phrase	Examples
Addition	further, also, in addition, next, second, furthermore
Cause & Effect	thus, as a result, therefore, consequently, because
Comparison	similarly, likewise, in the same way
Contrast	but, yet, however, nevertheless, in contrast, on the other hand
Illustration & Elaboration	for example, specifically, in particular, more precisely
Numerical Order	first, second, third; first, then, finally
Time	after, before, next, at the same time, currently, earlier, later



## **Group Discussion: What Transitions would You Add to this Paragraph?**

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The inland waterways system makes important contributions to the overall U.S. economy. Although less visible than other transportation modes, inland waterways allow shippers to transport bulk commodities in a relatively cheap and environmentally friendly way. Inland waterways are particularly well suited for moving a variety of bulk commodities, including coal; petroleum products; chemicals; aggregate construction materials such as sand, gravel, and stone; as well as agricultural products.



## Exercise #6: Assessing Paragraph Coherence

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**Instructions:** Read the draft paragraph in your handout and answer the following questions:

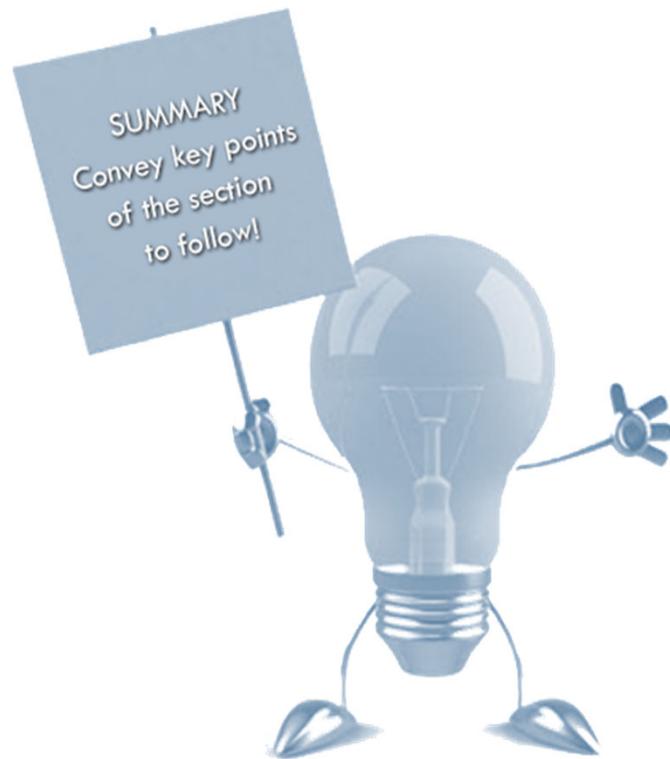
- Is there a topic sentence that focuses the paragraph? If so, is it an effective topic sentence? Why or why not?
- Does every sentence in the paragraph clearly and directly support the topic sentence?
- Is the paragraph coherent? Do the sentences clearly and logically flow from one to another?
- What devices, if any, has the writer used to help readers move smoothly from sentence to sentence?



## Headings & Charge Paragraphs

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**Headings** define why readers should care about the details that follow

**Charge Paragraphs** convey the key point of that section narrative.

- How many pieces of information follow (*subsections or groups of paragraphs*)?
- What's their order?
- What's their relationship to one another?

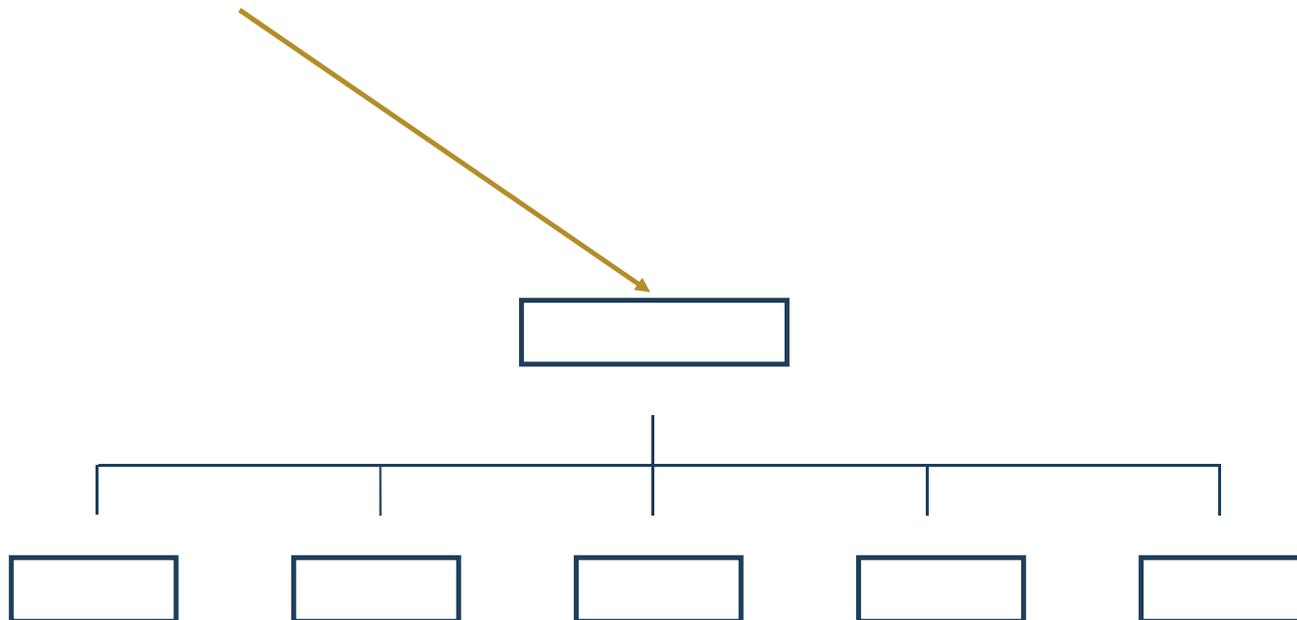


## Charge Paragraph Organization and Unity

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- What's the main point, expanded upon in the paragraphs that follow



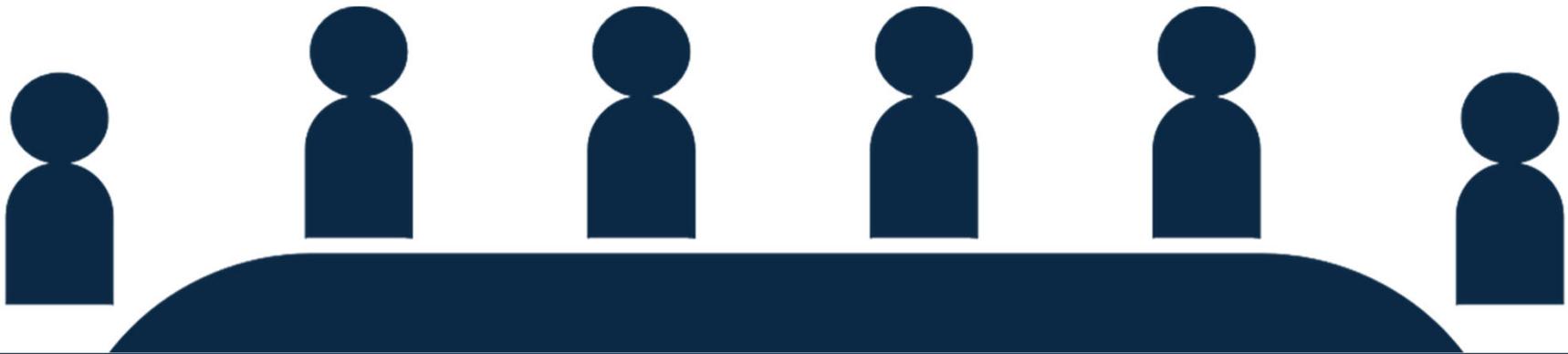


## Exercise #7: Writing an Effective Charge Paragraph

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Instructions: In your table groups, develop a charge paragraph for the Analysis of the REAC Contract Inspection Program. Write the paragraph on your flip chart and assign a spokesperson to summarize your work for the class.





## The Importance of Quality Sentence Writing

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*“Our own writing seems clearer to us than it does to our readers, because we read into it what we want them to get out of it. And so instead of revising our writing to meet their needs, we send it off the moment it meets ours.”*

Joseph Williams – *Style: The Basics of Clarity of Grace*



## Sentence Writing Techniques

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- Readers expect to find the **subject close to the verb** and the **verb close to the object**.
- A sentence will be clearest when its core—**subject, verb, and object**—contains the sentence's most important content.
- **Active voice** should be used except in certain cases.
- **Writing concisely** means eliminating wordy phrases and unnecessary prepositions



## Sentence Writing Technique 1

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- **Subject-Verb-Object (S-V-O) = Sentence Core**
- Readers expect to find the **subject close to the verb** and the **verb close to the object**.



## Group Discussion: Which is Better?

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### Sentence 1

The Commissioner should establish, in consultation with Internal Revenue Service staff having the authority to contract for expert assistance, a special task force to develop revised forms and instructions.

### Sentence 2

The Commissioner should establish a special task force to develop revised forms and instructions, in consultation with Internal Revenue Service staff authorized to contract for expert assistance.



## Sentence Writing Technique 2

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**A sentence will be clearest when its core—subject, verb, and object—contains its most important content.**

When core and content match, readers more likely will:

- Find the sentence clear,
  - interpret it the way the writer intended, and
  - remember the content.
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## Sentence with Two Cores

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### Initial Draft

- Procedures for determining which applicants are eligible have been developed by the agency, but procedures for determining award amounts have been delayed due to legal challenges.

### Revised Draft

The agency has developed procedures for determining which applicants are eligible, but legal challenges have delayed developing procedures for determining award amounts.

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## Sentence Writing Technique 3

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*Use active voice except in certain cases.*

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## What Are Active and Passive Voices?

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- A sentence is in the active voice if the subject of the sentence is the doer of the action.

Example: MACPAC criticized the agency's position

- A sentence is in the passive voice if the object of the action is in the subject position.

Example: The agency's position was criticized by MACPAC.

- Active voice ensures the key content is up front.



## Is It Ever Okay to Use Passive Voice?

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### Yes, when...

- *The doer is unknown:* Parts often were taken from the equipment stored for repair.
- *The doer of the action is unimportant:* The highway was completed early and under budget.
- *The receiver of the action, not the doer, must be emphasized:* Nearly half of all the equipment was erroneously classified.



## Group Discussion: Change Passive to Active Voice

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**Improve this sentence by converting it to the active voice:**

- A study of the three available flood-control systems was approved by the commission.



## Sentences Writing Technique 4 - Conciseness

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### Draft

*It was* Department of Energy policy to administer both types of contracts through the same procedure.

*There has been* no attempt by the Department of Defense to coordinate work in this area.

### Revision

Department of Energy policy called for administering both types of contracts through the same procedure.

The Department of Defense has not attempted to coordinate work in this area.



## Group Discussion: Break up Long Sentences

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### Initial Draft

The Agency's pollution control work includes general air quality work, of which particulate matter is a part—such as modernizing pollution control practices including for particulate matter—as well as specific particulate matter initiatives—such as developing guidance for reducing particulate matter, leading assessments of particulate matter levels and sources in California and Texas, holding public hearings on air quality, participating in international workshops and trainings, as well as research into various impacts of soot or ozone on air quality.



## Break up Long Sentences (cont'd)

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### Revision

The Agency's pollution control work reported on particulate matter in two areas—air quality and response to airborne contamination—and provided an estimate of related overhead, as shown in table 2. The air quality categories include efforts specific to particulate matter, such as assessing the particulate matter sources and potential contamination pathways in California and Texas.



## Common Wordy Phrases

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### Wordy Phrases

1. All of the...
2. Despite the fact that...
3. In the event that...
4. In view of the fact that...

### Concise Substitutes

1. All
2. Although
3. If
4. Because



## Minimize Prepositions for Clarity

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- The requisition for the supplies was submitted by the branch to the office; it was rejected by the office within a week.

(5 prepositional phrases, 22 words)

- The branch submitted its supply requisition to the office, which rejected it within a week.

(2 prepositional phrases, 15 words)



# **MODULE 4**

*Effectively and Efficiently Reviewing Your Draft*

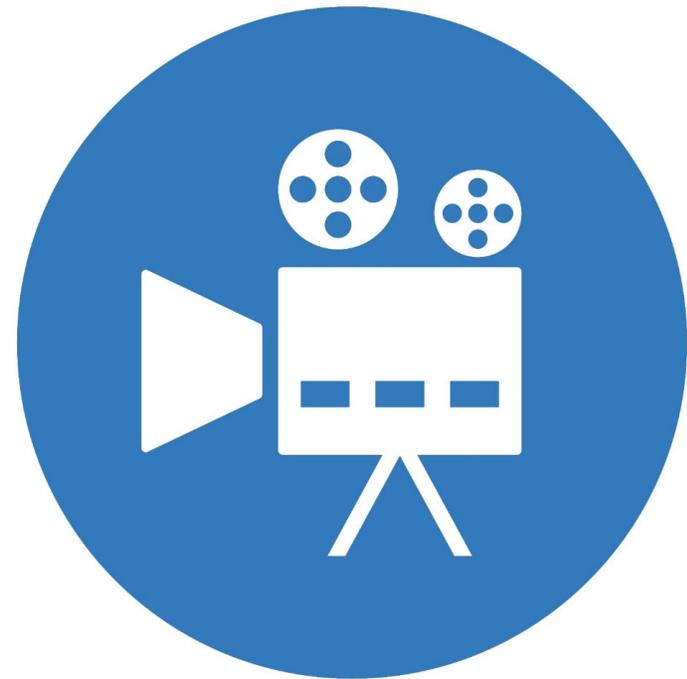


## Video – Reviewing Draft Reports

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### *Assistant Director Rewrites Draft*



Source: Hiran/stock.adobe.com



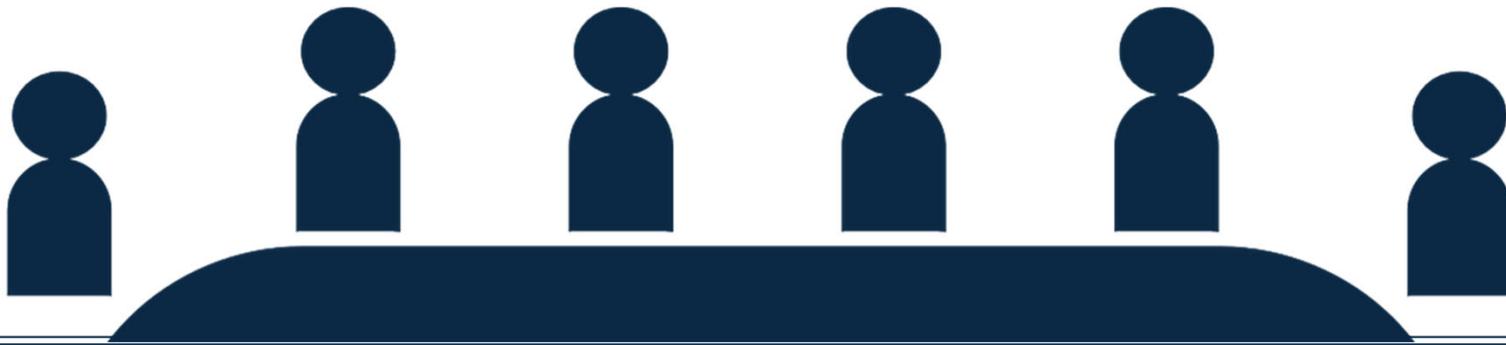
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## Exercise #8: Reviewing a Draft Product

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- Instructions: Individually review the draft product excerpt. Mark up the document for what revisions you think are needed



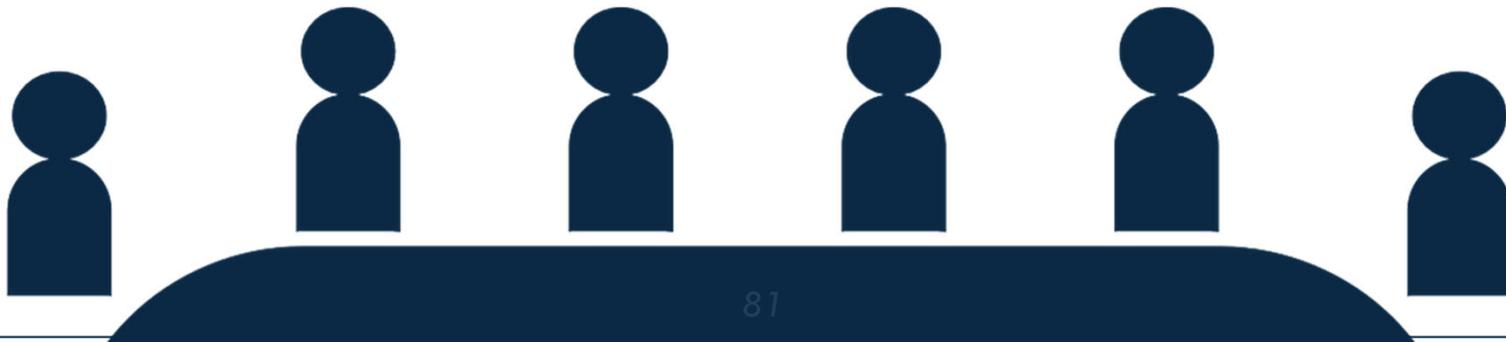


## Group Discussion: Report Review Styles

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**How effective and efficient are your review methods?**





## Report Review Technique #1: Read Drafts with Skepticism

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Research shows that most readers of writing that interprets specialized information for real-world users generally read with skepticism.

- Our written products may be read by many different readers, some who may well disagree with your findings and recommendations.
- Attributes of professional skepticism include a questioning mind and a critical assessment of evidence.

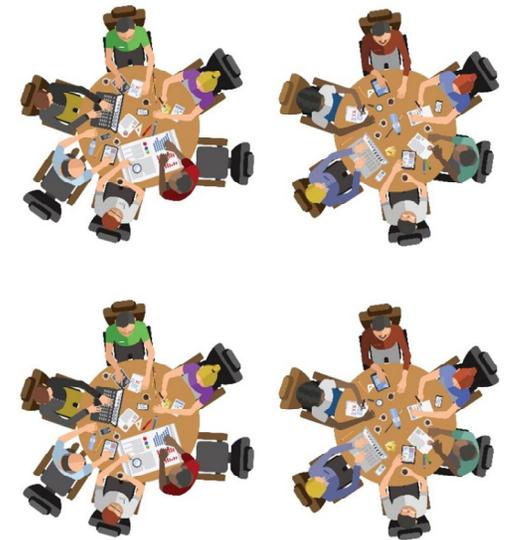




## Exercise #9: Reviewing Drafts as a Skeptic

Instructions: In your table groups:

- Review exercise materials and answer the following questions:
  1. What aspects of our work environment can affect our ability to review as skeptics?
  2. What techniques can be employed to help us read as skeptics?
- Select a spokesperson to record your table's thoughts and report out to the group.



Source: partyvector/stock.adobe.com



## Report Review Technique #2: Use Organized Approaches and Strategies

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### Key Questions to Ask:

1. What type of review are you performing?
  - Strength of the evidence?
  - Appropriate recommendations?
  - Proper word choices?
  - Grammar and punctuation?
2. Are there particular contexts to be considered? (risk assessment)
  - How important/controversial is the topic, and what push back may we get from the agency, the Hill, or outside parties from our findings, conclusions and recommendations?



## Report Review Technique #2 (cont'd): Use Organized Approaches and Strategies

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### Key Questions to Ask (cont'd)

3. Are there particular writing areas that challenge you?
  - Writing deductively with the bottom line up-front?
  - Including appropriate topic sentences?
  - Flowing your writing logically or chronologically?



## Report Review Technique #3: Focus on the Logic Linkages and Flow

Objectives	Findings	Recommendations
Objective 1	Finding 1	Recommendation 1
Objective 2	Finding 2	No Recommendation
Objective 3	Finding 3	Recommendation 2 Recommendation 3



## Distinguishing High-Order from Low-Order Concerns

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- *High-Order Concerns* (HOCs) typically refer to the report's logic flow, soundness of findings, and overall message.
- *Low-Order Concerns* (LOCs) typically refer to the language within the report's logic flow, findings, and message, such as grammar, punctuation, spelling, and word choice.
- Your review must distinguish between HOCs vs. LOCs.
- Focusing on revisions for LOCs can distract writers from focusing on revisions for HOCs.



## Examples of HOCs Versus LOCs

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### HOCs

- Linkage between the objective of the analysis and findings, and between findings and conclusions
- Linkage from the problem you identified to what corrective action is needed to lead the reader to “expect” the recommendations
- Linkage between the report section heading to (1) the topic sentence of the section paragraphs and: (2) the narrative discussion that follows

### LOCs

- Run-on sentences, punctuation errors, and wrong word usage
- Preferred wording to describe the finding deficiencies
- How much detail to include under each finding
- Preferred wording for recommendation(s)
- Whether to include certain tables or graphs in specific report sections



## **Poll:** Report Review Techniques

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*How many of your revisions in the report excerpt were Low-Order Concerns (LOCs)?*

- 1-5?
- 6-10?
- 11-15?
- More than 15?





## **Poll:** Report Review Techniques

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*How many of your revisions in the report excerpt were High-Order Concerns (HOCs)?*

- 1-5?
- 6-10?
- 11-15?
- More than 15?



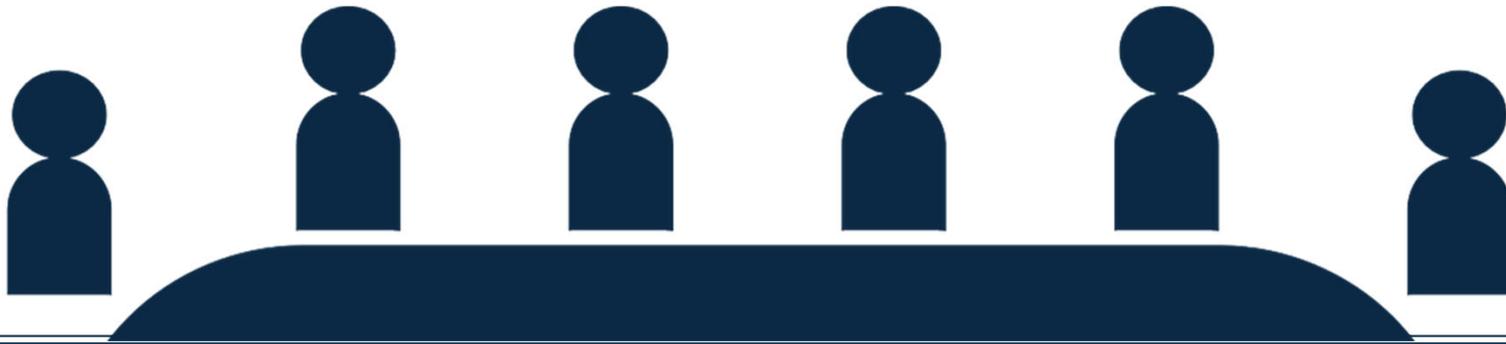


## Exercise #10: Reviewing a Draft Product Using Structured Reading

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- Instructions: Individually review the draft report excerpt again. This time, use the structured reading technique of focusing on linkage and flow.
- Note: focus on the HOCs and try to not get distracted by the LOCs.



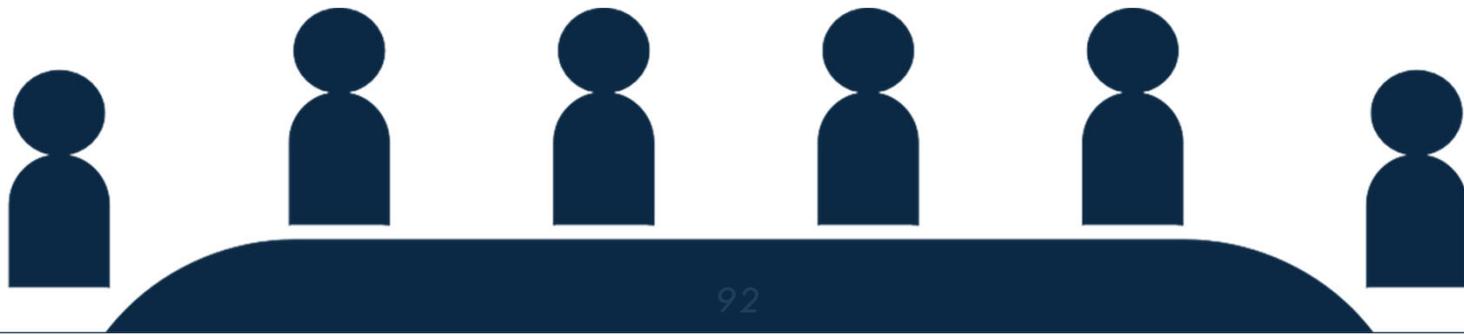


## Exercise #10 Debrief: Reviewing a Draft Product Using Structured Reading

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### *EXERCISE DEBRIEF*





## More Detailed Linkage Checks

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- Does the body (*i.e.*, *key points*) of each paragraph link to its topic sentence?
- Does the topic sentence of each paragraph link to the report section main heading?
- Do the report section main headings link to the overall points in the Summary of Results and report title?
- Do graphs and tables clearly link to the finding, and not just repeat the narrative?





## Summary of Techniques for Effective and Efficient Reviews of Draft Reports

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- Resist trying to review and fix everything at once.
- Read as a skeptic.
- Employ different approaches to review for different things
- Use a structured reading approach and concentrate review efforts on HOCs until the message and logic flow is set; then worry about LOCs .



## Exercise #11: Practice Reviewing Drafts

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- Instructions: Obtain a draft report excerpt from your partner. Using the handout as a guide, review the draft excerpt according to the structured review techniques we have discussed. When you are done, provide feedback.



## Importance of Feedback

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*We all need people who will give us feedback.  
That's how we improve.*

— Bill Gates



## Importance of Feedback (cont'd)

Have open discussions on revisions that are needed

- Ensure a mutual understanding of what needs to be revised and why
- Ask questions and suggest solutions
- Maintain a “pro-active” focus on making needed revisions





# WRAP-UP



## Closing Thoughts: The Way Forward

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- Identify a selected number of key “takeaways” from this course.
- Questions?
- Course evaluations
- Course certificates





# Center for Audit Excellence

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- Legislation passed by Congress in December 2014 provides GAO with authority to establish the Center.
- The Center's mission is to promote good governance and build the institutional capacity of domestic and international accountability organizations by providing affordable, high quality training, technical assistance, and related products and services.
- The Center will provide customized fee-based training and technical assistance to meet the needs of accountability organizations in four core areas:
  - Performance Audits
  - Institutional Capacity
  - Financial Audits
  - Leadership and Supervision
- The Center can also provide training and technical assistance on many other specialized topics such as internal controls, procurement, and audit methodologies.
- The Center opened in October 2015; additional information is available by e-mailing Center staff at [centerforauditexcellence@gao.gov](mailto:centerforauditexcellence@gao.gov) or visiting the Center's website at [Center for Audit Excellence | U.S. GAO](#)



## Contact Information

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### **GAO on the Web**

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