Description of document:	Department of Defense (DoD) Inspector General (OIG) Editorial Guide And Reminders For DOD OIG Documents, 2018
Requested date:	20-September-2019
Release date:	17-June-2020
Posted date:	29-June-2020
Source of document:	Freedom of Information Act Request Defense Freedom of Information Division 1155 Defense Pentagon Washington, DC 20301-1155

June 17, 2020
Ref: DODOIG-2019-001161

SENT VIA EMAIL

This is in response to your Freedom of Information Act (FOIA) request for a copy of the Department of Defense, Office of Inspector General Editorial Guide. We received your request on September 20, 2019, and assigned it case number DODOIG-2019-001161.

The FOIA, Privacy and Civil Liberties Office conducted a search and located a document responsive to your request. Upon review, we determined that the document is appropriate for release in full. As this constitutes a full grant of your request, we are closing your case in this office.

If you consider this an adverse determination, you may submit an appeal. Your appeal, if any, must be postmarked within 90 days of the date of this letter, clearly identify the determination that you would like to appeal, and reference to the FOIA case number above. Send your appeal to the Department of Defense, Office of Inspector General, ATTN: FOIA Appellate Authority, Suite 10B24, 4800 Mark Center Drive, Alexandria, VA 22350-1500, or via facsimile to 571-372-7498. For more information on appellate matters and administrative appeal procedures, please refer to 32 C.F.R. Sec. 286.9(e) and 286.11(a).

You may contact our FOIA Public Liaison at FOIAPublicLiaison@dodig.mil or by calling 703-604-9785, for any further assistance with your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, Maryland 20740-6001, email at ogis@nara.gov; telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769. However, OGIS does not have the authority to mediate requests made under the Privacy Act of 1974 (request to access one's own records).

If you have any questions regarding this matter, please contact our office at 703-604-9775 or via email at foiarequests@dodig.mil.

Sincerely,

Searle Slutzkin
Division Chief
FOIA, Privacy and Civil Liberties Office

Enclosure(s):
As stated

EDITORIAL GUIDE AND REMINDERS FOR DOD OIG DOCUMENTS

December 2018

INSPECTOR GENERAL
U.S. Department of Defense

EDITORIAL GUIDE AND REMINDERS FOR DOD OIG DOCUMENTS

This guide provides grammar, punctuation, abbreviation, and style rules you should use for Department of Defense Office of Inspector General (DoD OIG) documents. It provides guidance to ensure consistency and to help save time during the editing and report-writing process. It also contains reminders based on recurring issues in DoD OIG reports.

For points not covered by this guide, please consult the more comprehensive DoD OIG writing and style guide, Style Tips for All Reports (STAR). If neither this guide nor the STAR addresses your specific question, or if you would like additional guidance in a specific area, please consult your editor. An editors' working group, representing each DoD OIG Component, periodically reviews and updates this document.

In this edition, we added an exception to the rule on presenting duty titles in reports. The exception will help avoid the awkwardness of some titles, such as "Command Commander."

EDITORIAL GUIDE AND REMINDERS FOR DOD OIG DOCUMENTS

CONTENTS

Editorial Contents

CONTENTS CONT'D

Referring to the DoD OIG

In reports and other documents, the OIG is referred to in many ways that are inconsistent—for example, as the DoDIG; the DoD IG; the Inspector General, DoD; the OIG of the Department of Defense; the Office of the Inspector General; OIG, DoD; and the DoD OIG.

Our documents and correspondence should be consistent in how they refer to the office and to the person leading the office. Therefore, please follow these rules:

- The <u>DoD Inspector General</u> refers to the person. The proper abbreviation for the person is <u>DoD IG</u>.

- The <u>DoD Office of Inspector General</u> refers to the organization. The proper abbreviation for the office is <u>DoD OIG</u>. Do not use IG as the abbreviation for the office.

- The office is <u>the DoD Office of Inspector General</u>. There is no "the" before Inspector General. However, "the" may be part of some other OIGs' names, so check a particular OIG's usage before referring to it in writing.

- The abbreviation for the Department of Defense is <u>DoD</u>—capital D, lowercase o, capital D—not DOD.

- Use "the" before the DoD OIG abbreviation, as in <u>the DoD OIG</u>, except when DoD OIG is modifying another word, as in <u>DoD OIG policy</u>.

Rather than	Use
I joined the DoD IG in September 2015.	I joined the DoD <u>OIG</u> in September 2015.
DoD OIG substantiated 20 percent of all complaints it received.	<u>The</u> DoD OIG substantiated 20 percent of all complaints it received.
DOD guidance requires the Services to report on recruiting outcomes.	<u>DoD</u> guidance requires the Services to report on recruiting outcomes.
I work at the DoD Office of the Inspector General.	I work at the DoD Office of Inspector General.

Referring to Internal Components

Our documents and correspondence should also be consistent in how they refer to the internal components of the DoD OIG and its leadership. Refer to the sub-organizations within the OIG as components. Additionally, refer to the subcomponents within Audit, Defense Criminal Investigative Service, and Policy and Oversight as directorates. The following list shows the DoD OIG Component organization titles and accepted acronyms, subcomponents with senior leaders, and individual titles and associated acronyms.

Administrative Investigations (AI)

Deputy Inspector General for Administrative Investigations (DIG AI)
Assistant Deputy Inspector General for Administrative Investigations (ADIG AI)

Audit (AUD)

Acquisition, Contracting, and Sustainment (ACS)
Audit Leadership and Support Operations (ALSO)
Cyberspace Operations (CSO)
Financial Management and Reporting (FMR)
Readiness and Global Operations (RGO)

Deputy Inspector General for Audit (DIG Audit)
Principal Assistant Inspector General for Audit (PAIG Audit)
Assistant Inspector General for Acquisition, Contracting, and Sustainment (AIG ACS)
Assistant Inspector General for Cyberspace Operations (AIG CSO)
Assistant Inspector General for Financial Management and Reporting (AIG FMR)
Assistant Inspector General for Readiness and Global Operations (AIG RGO)

Defense Criminal Investigative Service (DCIS)

Investigative Operations
International Operations
Internal Operations

Director, Defense Criminal Investigative Service (Director, DCIS)
or Deputy Inspector General for Investigations (DIG INV)

Deputy Director, Defense Criminal Investigative Service Investigative Operations
or Assistant Inspector General for Investigative Operations

Director, Defense Criminal Investigative Service International Operations
or Assistant Inspector General for International Operations

Deputy Director, Defense Criminal Investigative Service Internal Operations
or Assistant Inspector General for Internal Operations

Intelligence and Special Program Assessments (ISPA)

Deputy Inspector General for Intelligence and Special Program Assessments (DIG ISPA)
Assistant Inspector General for Intelligence and Special Program Assessments (AIG ISPA)

Mission Support Team (MST)

Chief of Staff (CoS)
Deputy Chief of Staff (DCoS)

Office of Equal Employment Opportunity (EEO)

Director, Equal Employment Opportunity (Director, EEO)

Office of General Counsel (OGC)

General Counsel (GC)

Office of Legislative Affairs and Communications (OLAC)

Director, Office of Legislative Affairs and Communications (Director, OLAC)

Office of the Ombuds

Ombudsman

Office of Professional Responsibility (OPR)

Director, Office of Professional Responsibility (Director, OPR)

Office of the Deputy Inspector General for Overseas Contingency Operations (ODIG OCO)

Deputy Inspector General for Overseas Contingency Operations (DIG OCO)

Policy and Oversight (P&O)

Audit Policy and Oversight (APO)
Investigative Policy and Oversight (IPO)
Technical Assessment Directorate (TAD)

Deputy Inspector General for Policy and Oversight (DIG P&O)
Assistant Inspector General for Audit Policy and Oversight (AIG APO)
Assistant Inspector General for Investigative Policy and Oversight (AIG IPO)
Director, Technical Assessment Directorate (Director, TAD)

Special Plans and Operations (SPO)

Deputy Inspector General for Special Plans and Operations (DIG SPO)

Plain Language

Plain language is clear, concise, and well organized. It does not mean substituting simple words at the expense of more accurate, appropriate words, or removing complex information to make the writing more reader-friendly. Complex information may be necessary, but plain language helps to ensure that our readers will understand the information.

The following are some principles of plain language.

- Use the **active voice** whenever possible to make it clear who did what. With active voice, the subject is the actor; with passive voice, the subject of the sentence is acted upon or is not identified at all. In other words, state what the subject *does*, not what the subject *is*. Find the doer of the verb's action and put it before the verb. The active voice generally improves the flow and readability of a sentence; the passive voice is generally wordy, and it sometimes requires a reader to reread the sentence to understand who did what.

Rather than	Use
The Army's policies were reviewed by the OIG.	The OIG reviewed the Army's policies.
The site was toured and the process was studied.	We toured the site and studied the process.
An assessment of the policy was performed by the officials.	The officials assessed the policy.

- To avoid the **passive voice**, write with the verb, not with the noun. Try to find a clearer verb than some form of "to be." If possible, avoid nouns that end in -ion, -ent, -ance, or -ive; these indicate "nominalized" verbs (that is, verbs that were turned into nouns).

Rather than	Use
Our investigation into the methodologies used by the agency officials in their program cost analysis was met by a refusal in regard to an examination of their documents.	We investigated the methods the agency officials used to analyze their program cost, but the officials refused to let us examine their documents.
The argument was made by the agency that the discussion of the case by investigators could not be allowed outside a secure area.	The agency argued that investigators could only discuss the case in a secure area.
We performed a review of the relevant internal controls and determined the failure of the director to ensure issuance of the policy letter.	We reviewed the internal controls and determined that the director did not issue the policy letter.

- Use **parallel structure**. Parallel structure helps the reader to detect patterns in sentences. Parallel sentences use grammatically consistent patterns that allow the reader to easily identify the important information. Arrange the sentence by using consistent units that do the same work—adjectives should be paralleled by adjectives, nouns by nouns, verbs by verbs, and so on. Use parallel structure for lists, headings, and similar information.

Rather than	Use
The oversight team wrote the report quickly, accurately, and in a detailed manner. *("quickly" and "accurately" end in -ly, but "in a detailed manner" does not.)*	The oversight team wrote the report quickly, accurately, and thoroughly. *("quickly," "accurately," and "thoroughly" are all adverbs ending in -ly.)*
The investigators enjoy traveling to new locations, interviewing suspects, and to write reports. *(Two verbs end in -ing and one does not.)*	The investigators enjoy traveling to new locations, interviewing suspects, and writing reports. *("traveling," "interviewing," and "writing" are all verbs ending in -ing.)*

- Use **parallel structure in bulleted lists.**

Rather than
The following roles are essential for ensuring proper payments. • <u>Inspectors determine whether</u> the service or product meets the terms of the contract. • <u>The determination of whether</u> the invoice data submitted by the vendor is correct is made by acceptors. • <u>The certifying officers' job is to review</u> invoices for validity and accuracy.
Use
The following roles are essential for ensuring proper payments. • <u>Inspectors determine whether</u> the service or product meets the terms of the contract. • <u>Acceptors determine whether</u> the invoice data submitted by the vendor is correct. • <u>Certifying officers determine whether</u> invoices are valid and accurate.

- Use shorter, more **commonly understood words**, if appropriate.

Rather than	Use	Rather than	Use
commence	begin	facilitate	help
in the absence of	without	in lieu of	instead of
utilize	use	in order to	to
lengthy	long	prior to	before

- Avoid **noun strings**. A noun string is a series of nouns that modify one noun found at the end of the string. Long noun strings can make sentences hard to understand because the relationship between the nouns is unclear. Break up noun strings by moving the main noun to the front of the string, inserting prepositions as appropriate to describe the relationship between the nouns, and revising other parts of the sentence as necessary.

Rather than	Use
The report described the Army General Fund statement compilation <u>process</u>.	The report described the <u>process</u> for compiling Army General Fund statements.
The DoD OIG has an agency employee relations improvement <u>program</u>.	The DoD OIG has a <u>program</u> to improve relations among employees.
The Director asked the staff to identify the exportable accounting system personnel training center <u>rotation requirements</u>.	The Director asked the staff to identify the <u>rotation requirements</u> for training on the exportable accounting system.

Grammar, Usage, and Style

Pronouns

- **Pronouns** must agree with the nouns they replace. Remember that a Component, organization, or agency is an "it," not a "they."

Rather than	Use
The Air Force provided their response to our report.	The Air Force provided its response to our report. *(Singular noun with a singular pronoun)*
The Air Force officials provided its response to our report.	The Air Force officials provided their response to our report. *(Plural noun with a plural pronoun)*

- Do not use a **plural pronoun** ("their") with a singular noun or pronoun.

Rather than	Use
We determined that the agency did not comply with their regulations.	We determined that the agency did not comply with its regulations.

- **Collective nouns**, such as "management," "staff," and "team," require a singular verb and pronoun when the group represented is acting as a unit. You may use a plural pronoun if you add "officials" or "members."

Rather than	Use
Management are required to provide their comments.	Management is required to provide its comments.
The Army disagreed with the finding, and their comments did not address the recommendations.	Army officials disagreed with the finding, and their comments did not address the recommendations. **Or** The Army disagreed with the finding and its comments did not address the recommendations.

- Do not indicate a plural noun with (s). Decide whether to make the noun singular or plural and be consistent.

Rather than	Use
Findings should describe the condition(s) you observed and identify the cause(s) of the condition(s).	Findings should describe the conditions you observed and identify the causes of the conditions.

- Avoid using "he/she" when possible because it is awkward. Instead, use the plural "they" if that fits, or rewrite the sentence to avoid using a pronoun.

Rather than	Use
After the contracting officer reviews the package, he/she can appoint the candidate.	After the contracting <u>officers review</u> the package, <u>they</u> can appoint the candidate.
After the contracting officer reviews the package, he/she can appoint the candidate.	After reviewing the package, the contracting officer can appoint the candidate.

- Make **clear pronoun references**. Pronouns, such as "it," "they," "which," or "that," let you avoid repeating nouns and phrases. But, when pronouns are not clearly connected to the nouns they represent, writing becomes unclear. To avoid unclear pronoun references, keep pronouns close to the nouns they modify or rewrite sentences to avoid unclear pronoun references.

Rather than	Use
While staff stated that the systems improved existing capability, they did not demonstrate that they could perform the assigned tasks. *(It is not clear whether "they" is the staff or the systems.)*	While staff stated that the systems improved existing capability, <u>the staff</u> did not demonstrate that the <u>systems</u> could perform the assigned tasks.

- Avoid **vague pronouns** like "this" or "it" unless it is clear what they are referencing. Instead, add a noun to the pronoun or revise the sentence to take out the pronoun.

Rather than	Use
The system could not automatically notify managers or automatically disable accounts that had been inactive for more than 30 days. <u>This</u> increased the risk of unauthorized access. *(What increased the risk: not automatically notifying managers, not automatically disabling accounts, or both?)*	The system could not automatically notify managers or automatically disable accounts that had been inactive for more than 30 days. <u>This lack of controls</u> increased the risk of unauthorized access.

Dangling and Misplaced Modifiers

- Avoid dangling and misplaced modifiers. A modifier is a word that provides information about another word or phrase. A **dangling modifier** is a modifier that does not logically describe any word or phrase in its sentence. A **misplaced modifier** occurs when a word, phrase, or clause is separated from the word or phrase it modifies and an ambiguous or confusing sentence results.

- Place words carefully within a sentence. This is as important as organizing your document effectively. Keep subject, verb, and object close together. Place modifiers correctly next to the words they modify. For example, "only" is commonly misplaced in sentences more often than any other word. It functions as an adjective, an adverb, and a conjunction. See the following examples to see how the placement of "only" can alter the meaning of a sentence.

Examples
The team reviewed only the documents at the site. *(The team reviewed the documents and nothing else)*
The team reviewed the documents only at the site. *(The team reviewed documents at no other place)*
The team only reviewed the documents at the site. *(The team did not perform any other action at the site)*

Dangling Participles

A **dangling participle** occurs when a sentence begins with a phrase or clause that contains a present participle (a verbal adjective ending in -ing), and the following dependent clause does not begin with the subject that is performing the action of the -ing verb.

Rather than	Use
After showing my ID badge to the guard, the gate opened. *(Did the gate show my ID badge?)*	After I showed my ID badge to the guard, the gate opened. *("I" is the subject)*
Deciding to join the Air Force, the recruiter enthusiastically shook my hand. *(Was the recruiter deciding to join the Air Force? The only other option is my hand.)*	After I decided to join the Air Force, the recruiter enthusiastically shook my hand. *("I" is the subject)*
After accepting the position, the personnel office offered the complainant a GS-12 position. *(Did the personnel office accept the position? No, the complainant did.)*	After the complainant accepted the position, the personnel office offered him a GS-12 position. *("Complainant" is the subject)*

Misplaced Modifiers

To avoid **misplaced modifiers**, keep words as close as possible to the words they modify and make sure the sentence is not only grammatical, but logical.

Rather than	Use
Four offices were reported burglarized by investigators last week. *(Did the investigators burglarize the four offices?)*	Last week, investigators reported that four offices were burglarized.
The center provides reality-based training for special operations forces at Fort Bragg. *(What is located in Fort Bragg? The training center or the forces?)*	The center at Fort Bragg provides reality-based training for special operations forces.
To satisfy training requirements, the training must be completed annually. *(The training is not satisfying training requirements, personnel are.)*	To satisfy training requirements, personnel must complete the training annually.

Limiting modifiers—such as "only," "almost," and "just"—should be placed in front of the words they modify.

Examples
The Army reported <u>only</u> minor deficiencies. *(The focus is on the type of deficiency.)*
The Army <u>only</u> reported minor deficiencies. *(The focus is on the type of reporting.)* *(This example also humorously but literally suggests the possibility that the Army does not do anything except reporting minor deficiencies.)*

Who, That, and Which

- Use "who," "that," and "which" correctly.

- "**Who**" is a pronoun that refers to individual persons.

- "**That**" is used to introduce a **restrictive (essential) clause**. A restrictive clause is essential to the meaning of the sentence and is not set off by punctuation.

- "**Which**" is used to introduce a **nonrestrictive (nonessential) clause**. A nonrestrictive clause provides additional information but does not restrict the meaning of the material it modifies. You could remove a nonrestrictive clause from the sentence without changing the meaning of the sentence.

Examples
Pronoun
Every Government employee <u>who</u> uses a smart card must attend cybersecurity training.
("Employee" is one person; "who" is the pronoun related to the noun "employee.")
Restrictive
Government computer systems <u>that</u> use smart cards are more secure.
(Only the systems that use smart cards are more secure.)
Nonrestrictive
Government computer systems, <u>which</u> use smart cards, are more secure.
(All Government computer systems are more secure; the fact that they use smart cards is extra, nonessential information.)
Restrictive
The Office of the Secretary of Defense <u>that</u> is located in the Pentagon is responsible for Defense policy.
(There could be another Office of the Secretary of Defense at a different location, but in this sentence we are restricting it to only the office at the Pentagon.)
Nonrestrictive
The Office of the Secretary of Defense, <u>which</u> is located in the Pentagon, is responsible for Defense policy.
(The location of the office is extra information.)

Nonrestrictive clauses must be set off by punctuation, usually commas or dashes, both before and after the clause.

Rather than	Use
The Jordanian government which owns and operates the facility, designed the center with the U.S. Government.	The Jordanian government, <u>which</u> owns and operates the facility, designed the center with the U.S. Government.
The system is designed to destroy hostile missiles of all ranges, short, medium, intermediate, and long and their warheads before reaching the target.	The system is designed to destroy hostile missiles of all ranges—short, medium, intermediate, and long—and their warheads before reaching the target.

There Is and There Are

- Avoid using "**there is**," "**there are**," and similar constructions. Sentences that begin with these constructions—"there is," "there are," "there was," and "there were"—are generally weak and wordy. The subject ("there") and the verb ("is," "are," "was," or "were") do not always present a concrete actor or action.

Rather than	Use
There was no documentation of the reason in the investigative case files.	The special agents did not document the reason in the investigative case files.
There was no evidence to suggest that DLA managers deliberately disregarded DLA policies.	DoD OIG investigators found no evidence to suggest that DLA managers deliberately disregarded DLA policies.

Agreement Between a Compound Subject and its Verb

- Pay attention to the agreement between **compound subjects** and their **verbs**. A compound subject has two or more subjects. A compound subject joined by "and" takes a plural verb, but a compound subject joined by "as well as," "in addition to," or "along with" takes a singular verb if the main (first) subject is singular. When "each" or "every" precedes a compound subject, the verb should be singular.

Rather than	Use
The cost-accounting policy <u>and</u> related documentation <u>was</u> inadequate.	The cost-accounting policy and related documentation <u>were</u> inadequate.
The cost-accounting policy, <u>as well as</u> the related documentation, <u>were</u> inadequate.	The cost-accounting policy, as well as the related documentation, <u>was</u> inadequate.

A compound subject joined by "or" takes a verb that agrees with the subject closest to the verb. If one subject is singular and the other is plural, put the plural subject after the singular subject.

Rather than	Use
Either the contract itself or the two delivery orders was listed on the checklist.	Either the contract itself <u>or</u> the two delivery <u>orders</u> <u>were</u> listed on the checklist.

Acronyms and Abbreviations

Excessive initialisms, commonly known as **acronyms**, make reports harder to read and understand. Use well-known acronyms, such as DoD, OIG, or DFAS, but try to avoid those that are not well known or not used frequently in the report.

When using acronyms, remember the following guidance.

- The first time an acronym appears, establish it by spelling out the full term or name, then provide the acronym in parentheses.

Example
Defense Finance and Accounting Service (DFAS)

- Consider reestablishing complex or less well-known acronyms when they reappear in text many pages after they are first established. Use your judgment to determine when it is appropriate to reestablish an acronym, considering the length of the document and other relevant factors.

- Avoid establishing acronyms in headings or subheadings unless necessary to avoid undue length.

- You may start a sentence with an acronym.

- In general, use "the" before acronyms that are pronounced as letters, such as DoD, FBI, or MOA. Please be sure to include "the" before DoD—we continue to see that omission in many written products.

Rather than	Use
DoD issued a policy on gifts from foreign governments.	The DoD issued a policy on gifts from foreign governments.
FBI investigated the incident.	The FBI investigated the incident.
The office followed the policies and procedures in MOA.	The office followed the policies and procedures in the MOA.

Exception #1—when acronyms pronounced as letters are used as adjectives to modify a noun, "the" is not required, but can be used if necessary to indicate something specific.

Examples
Based on <u>the DoD policy</u>, employees may not accept gifts from foreign governments. *(indicating one specific policy that was already introduced)*
Based on <u>DoD policy</u>, employees may not accept gifts from foreign governments. *(indicating DoD policy in general)*
The review examined <u>the FBI procedures</u> for receiving, processing, and disseminating leads. *(indicating one specific set of procedures)*
The review examined <u>FBI procedures</u> for receiving, processing, and disseminating leads. *(indicating FBI procedures in general)*

Exception #2—based on readability and flow, "the" is not always needed with acronyms pronounced as letters, such as AFOSI, CID, DCIS, NCIS, or OMB. If you need help, please contact your editor.

Examples
A joint investigation with <u>AFOSI</u> found that Small Business Innovation Research Engineering Companies had submitted false claims to the Air Force.
<u>DCIS</u> also proactively targets health care fraud through coordination with other Federal agencies and participation in Federal and state task forces.
<u>NCIS</u> identified over $300,000 in potential fraud related to salary and travel deficiencies.

In general, do not use "the" before acronyms pronounced as words, such as DFAS, USSOCOM, or NATO.

Rather than	Use
The DFAS reported $1.5 billion in problem disbursements.	<u>DFAS</u> reported $1.5 billion in problem disbursements.
When the USSOCOM was established in 1987, its primary role was to support the geographic combatant commanders.	When <u>USSOCOM</u> was established in 1987, its primary role was to support the geographic combatant commanders.

Exception #3—when acronyms pronounced as words are used as adjectives to modify a noun, "the" should be used.

Rather than	Use
Our office responded to DFAS memorandum.	Our office responded to <u>the DFAS memorandum</u>.
New employees must attend NATO briefing.	New employees must attend <u>the NATO briefing</u>.

- Avoid using "**e.g.**" and "**i.e.**" Writers often misuse these Latin abbreviations, which often confuse readers. Instead, use "for example" or "such as" for e.g. and "that is" for i.e.

Rather than	Use
The contracting officer should maintain project files that include adequate support, e.g., manual and detailed calculations for scope and cost.	The contracting officer should maintain project files that include adequate support, <u>such as</u> manual and detailed calculations for scope and cost.
The contract files were incomplete; i.e., the files did not contain all required documentation.	The contract files were incomplete; <u>that is</u>, the files did not contain all required documentation.

- Avoid using the Latin abbreviation "**etc.**" because it is vague. "Etc." is also redundant when used with words like "such as" and "including." Use "such as" or "including" at the beginning of the phrase, rather than "etc."

Rather than	Use
The guide provided writing reminders on punctuation, grammar, abbreviations, etc.	The guide provided writing reminders in several areas, <u>including</u> punctuation, grammar, and abbreviations.

- **Spell out cities and states**, except for "D.C." when referring to Washington, D.C. Note that a comma separates "Washington" from "D.C." However, you may abbreviate states in tables and charts to save space, if needed.

Rather than	Use
The offices are in Vienna, VA, and Washington, District of Columbia.	The offices are in Vienna, Virginia, and Washington, D.C.

- **U.S. and the United States**. Use the abbreviation U.S. as an adjective. Spell out United States when using it as a noun. Do not add U.S. to the Acronyms and Abbreviations list.

Rather than	Use
The DoD OIG has offices in the U.S. and overseas.	The DoD OIG has offices in the <u>United States</u> and overseas.
The investigation determined whether United States interests were accurately represented.	The investigation determined whether <u>U.S. interests</u> were accurately represented.
Eighth United States Army, Korea	Eighth <u>U.S.</u> Army, Korea

- Avoid using **abbreviations and acronyms in report titles** when possible. Spell out the full phrase or name on first use, and do not introduce the abbreviation in parentheses in a title.

Rather than	Use
The DCAA Did Not Follow Established Procedures for Reassigning DCAA Personnel	The Defense Contract Audit Agency Did Not Follow Established Procedures for Reassigning DCAA Personnel

- Do not use **contractions** in reports because they make your writing informal.

Rather than	Use
The agent stated that he didn't believe he had read the policy.	The agent stated that he <u>did not</u> believe he had read the policy.

Capitalization

- **Congress.** Capitalize "Congress," but not "congressional" and "congressionally." Do not use "the" before "Congress."

Rather than	Use
The DoD OIG performed the audit in response to a Congressional request.	The DoD OIG performed the audit in response to a <u>congressional</u> request.
In May 2015, the congress requested that the DoD OIG perform an audit.	In May 2015, <u>Congress</u> requested that the DoD OIG perform an audit.

- **County, city**. Do not capitalize "county" and "city" except when used as part of a proper name.

Rather than	Use
The County received an unqualified opinion on its audit.	The <u>county</u> received an unqualified opinion on its audit.
Fairfax county received an unqualified opinion on its audit.	<u>Fairfax County</u> received an unqualified opinion on its audit.

- **Government**. Use "U.S. Government" or "Government" (not "Federal Government") when referring to the United States Government, and capitalize the "G." When referring generically to foreign governments or state governments, do not capitalize the "g." Do not capitalize the adjective "governmental."

Rather than	Use
A national security system is a telecommunications or information system operated by the government.	A national security system is a telecommunications or information system operated by the <u>Government</u>.
Representatives from the German Government held a conference with representatives from the Federal Government.	Representatives from the German <u>government</u> held a conference with representatives from the <u>U.S. Government</u>.
The Texas Government passed the legislation.	The Texas <u>government</u> passed the legislation.
The guidance describes inherently Governmental functions.	The guidance describes inherently <u>governmental</u> functions.

- **Federal**. When using the adjective "federal" to describe something that pertains to the U.S. Government, capitalize the "F." Do not capitalize the adverb "federally."

Rather than	Use
The United States Code is the collection of federal laws.	The United States Code is the collection of <u>Federal</u> laws.
The research center is Federally funded.	The research center is <u>federally</u> funded

- **Nation**. As a synonym for the United States, capitalize "Nation." In general, do not capitalize "nation" and "national" when they stand alone.

Rather than	Use
The nation's security is paramount. *(Nation = United States)*	The <u>Nation's</u> security is paramount.
The documents are classified in the interest of National Security.	The documents are classified in the interest of <u>national security</u>.

- **Titles of programs**. Capitalize official titles of programs. Do not capitalize words that are descriptions of programs.

Rather than	Use
Future years defense program	Future Years Defense Program
Broad Area Maritime Surveillance Program	Broad Area Maritime Surveillance program
Special Access Programs	special access programs

- **Seasons**. Do not capitalize the seasons of the year.

Rather than	Use
Winter, Spring, Summer, Fall, Autumn	winter, spring, summer, fall, autumn

- **Titles of leaders**. Capitalize a common noun used alone as a substitute for the name of the leader of a large organization, such as an elected official, presidential appointee, or member of the Senior Executive Service. Examples of positions that should be capitalized include President, Secretary of Defense, Deputy Under Secretary, Assistant Secretary, and Inspector General.

Rather than	Use
The president approves the National Defense Authorization Act.	The President approves the National Defense Authorization Act.
The secretary of defense designated Operation Inherent Resolve as a contingency operation.	The Secretary of Defense designated Operation Inherent Resolve as a contingency operation.
Audits conducted by Federal inspectors general should be fair, objective, and accurate.	Audits conducted by Federal Inspectors General should be fair, objective, and accurate.
The deputy assistant secretary of defense agreed with the recommendation.	The Deputy Assistant Secretary of Defense agreed with the recommendation.
The deputy under secretary of defense provided comments on the final report.	The Deputy Under Secretary of Defense provided comments on the final report.
The USSOCOM commander agreed with our recommendations.	The USSOCOM Commander agreed with our recommendations.

- **Lower-level position titles**. Do not capitalize lower-level position titles—such as program manager, plant clearance officer, or military support officer—when used without a person's name.

Rather than	Use
The Second Lieutenant headed the division that processed forms.	The second lieutenant headed the division that processed forms.
The Special Agents seized $60,000 in U.S. currency and other items of evidentiary value.	The special agents seized $60,000 in U.S. currency and other items of evidentiary value.
Navy policy was unclear on when Program Managers had to request waivers.	Navy policy was unclear on when program managers had to request waivers.

- **Military units**. When referring to a Military Department, capitalize "Army," "Navy," and "Air Force." Capitalize "Service" and "Services" when referring to the Army, Marine Corps, Navy, Air Force, or Coast Guard. Capitalize "Reserve," but do not capitalize "reservist."

Rather than	Use
The service audit and investigative agencies are key components of the DoD oversight community.	The <u>Service</u> audit and investigative agencies are key components of the DoD oversight community.
An Air Force reserve master sergeant was removed from his first sergeant duties.	An Air Force <u>Reserve</u> master sergeant was removed from his first sergeant duties.

- **Referring to reports**. Use title case when referencing the full title of a report or an accepted abbreviation of that report. Do not capitalize the general terms, "draft report" or "final report."

Rather than	Use
We distributed a Draft Report for comments on March 1, 2018.	We distributed a draft report for comments on March 1, 2018.

Punctuation

Colons and Semicolons

- In general, do not use a semicolon if the clause or phrase that follows cannot stand alone as a separate sentence. You can usually use a comma in these cases.

Rather than	Use
After the agency issued the report; excerpts appeared in the media.	After the agency issued the report, excerpts appeared in the media.
The system will improve billing efficiency; achieving cost savings.	The system will improve billing efficiency, achieving cost savings.

- When using "however," separate the second clause with a semicolon or make the "however" clause a second sentence.

Rather than	Use
The agent did not inform the other investigators, however, she informed her supervisor.	The agent did not inform the other investigators; however, she informed her supervisor.
	Or
	The agent did not inform the other investigators. However, she informed her supervisor.

- You may use semicolons instead of commas to separate items in a series if the items contain commas or other punctuation or if the items are very long or complex. However, when possible, use bullets to present long or complex items in a series. See the two following examples of each approach.

Example 1: Paragraph with semicolons
Component program managers are DoD personnel designated in writing by the Component head or designee. They are required to establish and manage their respective travel card program; establish and maintain the Component's organizational structure; and notify DTMO and the travel card vendor of any changes in organizational structure that affect the travel card program.

Example 2: Bullets with semicolons
Component program managers are DoD personnel designated in writing by the Component head or designee to: • establish and manage their respective travel card program; • establish and maintain the Component's organizational structure; and • notify DTMO and the travel card vendor of any changes in organizational structure that affect the travel card program.

- Do not use a colon to introduce items in a list if the items are not numbered. You can **use a colon if the items are numbered**. If you use numbers, make sure that they add value or emphasize your point; otherwise, they could be distracting.

Rather than	Use
The agent said that the subject: falsified documents, accepted bribes, and covered up misconduct.	The agent said that the subject falsified vouchers, accepted bribes, and covered up misconduct. **Or** The agent said that the subject: (1) falsified vouchers, (2) accepted bribes, and (3) covered up misconduct.

Commas and Semicolons in a Series

- Use commas to separate three or more **items in a series** when the items are short and simple. However, if the series items themselves contain commas or other punctuation, use semicolons to separate them.

Rather than	Use
The report documented the date; time; and place of each incident.	The report documented the date, time, and place of each incident.
The task forces continue to operate in Gary, Indiana, Camden, New Jersey, Greensboro, North Carolina, and Long Beach, California.	The task forces continue to operate in Gary, Indiana; Camden, New Jersey; Greensboro, North Carolina; and Long Beach, California.

Commas Between Parts of Sentences

- Do not separate the subject from the verb with a comma.

Rather than	Use
Three of the seven cardholders, used their Government travel cards for the transactions.	Three of the seven cardholders used their Government travel cards for the transactions.

- Use commas before and after a word or phrase that follows a noun or pronoun and identifies or explains the noun or pronoun. Such a word or phrase is called an appositive.

Rather than	Use
Steve Smith the Director of Human Resources hosted the seminar. **Or** Steve Smith the Director of Human Resources, hosted the seminar. **Or** Steve Smith, the Director of Human Resources hosted the seminar.	Steve Smith, the Director of Human Resources, hosted the seminar.

- When using terms such as "including" or "such as," use a comma before and after the phrase they initiate.

Rather than	Use
The Air Force took corrective actions including those recommended by the OIG, and continued to improve its cyber defenses.	The Air Force took corrective actions, <u>including those recommended by the OIG</u>, and continued to improve its cyber defenses.
The Army has taken many steps such as improving communication with the Navy to resolve the report recommendations.	The Army has taken many steps, <u>such as improving communication with the Navy</u>, to resolve the report recommendations.

Commas in Dates

- When writing month, day, and year, include a comma after the year.

Rather than	Use
This review covers the period from March 1, 2015 through the end of the fiscal year.	This review covers the period from <u>March 1, 2015</u>, through the end of the fiscal year.

- Do not use a comma after the year if using only the month and year.

Rather than	Use
This review covers the period from March 2015, through the end of the fiscal year.	This review covers the period from <u>March 2015 </u>through the end of the fiscal year.

Parentheses With Commas and Periods

- Place a comma after parentheses, not before.

Rather than	Use
The employees attended two of three seminars (one was canceled,) and they completed the required course the following week.	The employees attended two of three seminars (one was canceled), and they completed the required course the following week.
The earliest records were dated March 1, 1988 (when the program was established,) but continued through January 7, 2005 (when the program was terminated).	The earliest records were dated March 1, 1988 (when the program was established), but continued through January 7, 2005 (when the program was terminated).

- Place a period after parentheses when the text within is not a complete sentence, and place inside parentheses if the text within is a complete sentence.

Rather than	Use
Data were not available for one quarter (July through September 2004.)	Data were not available for one quarter <u>(July through September 2004)</u>.
This is the third in a series of reports on grammar. (See the appendix for details on the other reports in this series).	This is the third in a series of reports on grammar. <u>(See the appendix for details on the other reports in this series.)</u>

Commas, Periods, Colons, and Semicolons With Quotation Marks

- Place commas and periods inside quotation marks.

Rather than	Use
The special agent said the event was "atypical", but he added that similar events had sometimes occurred.	The special agent said the event was <u>"atypical,"</u> but he added that similar events had sometimes occurred.

- Place colons and semicolons outside quotation marks unless they fall within the quoted material.

Rather than	Use
The Deputy Director stated that special agents using informants in the field require "close supervision;" the Director agreed.	The Deputy Director stated that special agents using informants in the field require <u>"close supervision"</u>; the Director agreed.

Block Quotations

When a quotation is more than four lines, separate the regular text with a line space, indent it 1 inch from the left and right margin, and place a line space after it. Do not use quotation marks at the beginning or end of a block quotation.

- Use **full justification**.

Rather than
"The contracting officer should consider whether a contractor or subcontractor has an approved purchasing system, has performed cost or price analysis of proposed subcontractor prices, or has negotiated the subcontract prices before negotiation of the prime contract in determining the reasonableness of the prime contract price."

Use
The contracting officer should consider whether a contractor or subcontractor has an approved purchasing system, has performed cost or price analysis of proposed subcontractor prices, or has negotiated the subcontract prices before negotiation of the prime contract in determining the reasonableness of the prime contract price.

Numbers

- Spell out numbers at the beginning of a sentence, and spell out numbers nine and under. However, try to rephrase sentences and titles to avoid starting with a number. Exceptions to these rules are discussed later in this section.

Rather than	Use
17 agencies attended the conference, 12 made presentations, and 11 distributed information.	Seventeen agencies attended the conference, 12 made presentations, and 11 distributed information.
	Or
	Of the 17 agencies that attended the conference, 12 made presentations and 11 distributed information.
Five offices participated in the briefing, 3 read the briefing materials, and 6 watched the briefing on a DVD.	Five offices participated in the briefing, three read the briefing materials, and six watched the briefing on a DVD.

- Use numerals for all expressions of time, measurement, and money, even if the numbers are less than 10.

Rather than	Use
She completed the three-hour course in less than one hour.	She completed the <u>3-hour</u> course in less than <u>1 hour</u>.

- If any number in a sentence is greater than nine, use numerals for the entire sentence. However, do not use numerals if the most numerous item is not to be compared with the other items. A unit of measurement, time, or money that would always be expressed in numerals does not affect the use of numerals elsewhere in the sentence.

Rather than	Use
The review team checked the files three times and found one affidavit, nine notices, and 13 memorandums.	The review team checked the files three times and found <u>1</u> affidavit, <u>9</u> notices, and <u>13</u> memorandums.
All 3 employees underwent additional training during the 3-month period.	All <u>three</u> employees underwent additional training during the <u>3-month</u> period.

- Use numerals and the word "**percent**" instead of the percent symbol (%) in report text, footnotes, tables, and figures. If space limitations require, you may use the percent symbol in tables and figures.

Rather than	Use
In addition, 25 of the 50 people (50%) we interviewed confirmed that theory.	In addition, 25 of the 50 people <u>(50 percent)</u> we interviewed confirmed that theory.

Word Choice

Jargon, Slang, and Casual Terms

- Use the words "**memorandum**" and "**memorandums**" rather than "**memo**" "memos," or "memoranda."

- Avoid using "to include." Use "**including**" instead. Use a comma before the phrase it initiates.

Rather than	Use
Our report addressed all the allegations, to include the ones referred by the Senate Armed Services Committee.	Our report addressed all the allegations, <u>including</u> the ones referred by the Senate Armed Services Committee.

- Avoid "**and/or**"—it is an awkward construction and often not fully accurate. Use "and" if you mean "both," and use "or" if you mean "either."

Rather than	Use
Air Force officials stated that their files were maintained in electronic and/or hardcopy form.	Air Force officials stated that their files were maintained in electronic <u>and</u> hardcopy form. *(both)* **Or** Air Force officials stated that their files were maintained in electronic <u>or</u> hardcopy form. *(either)*
The Commander and/or the Director will implement the guidance.	The Commander <u>or</u> the Director will implement the guidance. *(either)*

- Avoid using "**per**" as a substitute for "according to," "by," or "for." Also avoid "as per" and "per each." "Per person," "per year," and "per capita" are acceptable.

Rather than	Use
Per Defense acquisition guidelines, the contracting officer must perform a price analysis.	<u>According to</u> Defense acquisition guidelines, the contracting officer must perform a price analysis.
The parts cost $2,550 per each.	The parts cost $2,550 <u>each</u>.
The commander issued one ration card per each person.	The commander issued one ration card <u>per person</u>.

Vague or Potentially Misleading Terms

- Avoid using the phrase "**a number of**" because it could mean any number, from one to a million or more. "A few," "many," "several," and other more descriptive modifiers could also be used as appropriate. Consider using the actual number of occurrences.

Rather than	Use
The GAO issued a number of reports on financial audit readiness.	The GAO issued <u>five</u> reports on financial audit readiness.

- Avoid using the phrase "**as such.**" It is often vague and unhelpful.

- Avoid using the word "**claimed**" as a synonym for "stated" or "said." "Claimed" implies that we do not believe a statement of an individual. Instead of using "claimed," consider "stated," "said," "declared," "detailed," "described," "discussed, "alleged," or "asserted." However, do not overuse "stated" to the exclusion of other good synonyms.

Rather than	Use
Mr. Smith claimed that he went home after work.	Mr. Smith stated that he went home after work.

- Avoid using the phrase "**did not recall**" or "**believed**" when describing what someone stated. We cannot be sure whether someone did or did not recall a fact; we can state that the person stated that he or she did not recall.

Rather than	Use
The witness did not recall going to the bar that night.	The witness stated that he did not recall going to the bar that night.
The subject believed the allegations were false.	The subject stated that she believed the allegations were false.

- Generally, do not use the words "**above**" or "**below**" because their meaning changes depending on how the report is viewed (onscreen, printout, or otherwise). When referring to a table or figure in a report, use "the previous," "the following," "Table 4," or "Figure 2."

Rather than	Use
The table below shows the number of complaints received.	Table 4 shows the number of complaints received.

- Avoid using "**issues.**" It is vague. Be as specific as possible and describe the issue.

Commonly Misused Terms

- **Because and since**. "Because" and "since" are conjunctions that express cause or reason. "Since" is also an adverb used with actions that happened in the past and are still happening now. To express cause, "because" is stronger and more specific.

Rather than	Use
The contracting officer could not support the space estimates since the documentation was incomplete.	The contracting officer could not support the space estimates because the documentation was incomplete.

- **Due to**. Use "due to" only if you mean "caused by" or "resulting from." You can usually replace it with "because." Do not use "due to the fact that."

Rather than	Use
The program manager did not have a process in place due to the fact that she was unaware of the requirement.	The program manager did not have a process in place because she was unaware of the requirement.
The event was canceled due to the fact that it rained.	The event was canceled due to rain.

- **That**. Use "that" with "stated" and "said" to present indirect speech. Do not use "that" when quoting direct speech with quotation marks.

Rather than	Use
The official stated the report was submitted.	The official stated that the report was submitted.
He said it carried no weight in his decision to make the award.	He said that it carried no weight in his decision to make the award.
She stated that, "I rely on their recommendations."	She stated, "I rely on their recommendations."

- Use "that" after recommended, found, determined, and other verbs when summarizing recommendations or findings in past reports.

Examples
The DoD OIG recommended that the AFCEC Commander develop and maintain a lessons-learned mechanism for Air Force use.
The DoD OIG determined that the Product Manager officials did not effectively manage the spare-parts inventory.
The audit reported that the DoD had policies, procedures, and practices on information security requirements.

- **Include.** "Include" implies a partial list. Do not use "include" when listing all the elements of the list.

Rather than	Use
The team included Sharone Carroll, Edward Hart, and Pasqual Urban. *(this is a partial list of the team)*	The team consisted of Sharone Carroll, Edward Hart, and Pasqual Urban.
We performed a price analysis on both parts, including the oil pump and the quick disconnect.	We performed a price analysis on 24 parts, including the oil pump and the quick disconnect.

Footnotes

If more than one footnote applies to the entire sentence, combine the footnotes into one, as shown in Option 1. In some circumstances, you may be able to revise the text to add information from the footnotes, eliminating the need for multiple footnotes, as shown in Option 2.

Rather than
The contracting officer definitized (finalized) the unit costs for unavailable spare parts without conducting an adequate price analysis.[1,2] [1] Definitization occurs when a firm price is established in the basic contract or by modification. [2] Unavailable spare parts are parts in a repair or scrap status.

Use Option 1
The contracting officer definitized (finalized) the unit costs for unavailable spare parts without conducting an adequate price analysis.[1] [1] Definitization occurs when a firm price is established in the basic contract or by modification. Unavailable spare parts are parts in a repair or scrap status.

Use Option 2
The contracting officer definitized (finalized) the unit costs for unavailable spare parts, which are parts in repair or scrap status, without conducting an adequate price analysis.[1] [1] Definitization occurs when a firm price is established in the basic contract or by modification.

Objectives

When developing an **objective**, be as specific as possible. Avoid general terms in the objective, such as "effective" or "adequate." These terms are vague, lacking a clear and direct message. However, we sometimes announce objectives with both broad and specific elements. In these situations, when presenting the objective in reports, you are only required to present the specific element of the objective in the report. You do not need to include the broad element of the objective. This method will improve the readability of our reports by providing the reader with only the information they need to know.

The example below on the left shows an objective with a broad and specific element, which is how the objective was announced. The example on the right is the preferred version that uses only the specific element of the objective, which is adequate for reports.

Rather than	Use
We determined whether the Department of the Navy civilian pay budget process was effective. Specifically, we determined whether Navy budget officials adequately supported and justified the civilian full-time equivalents and pay requirements in the Navy and Marine Corps FY 2017 Budget Estimate Submissions.	We determined whether Department of the Navy budget officials adequately supported and justified the civilian full-time equivalents and pay requirements in the Navy and Marine Corps FY 2017 Budget Estimate Submissions.

Results in Brief and Executive Summaries

Results in Brief (RIB) and executive summaries should be stand-alone documents, fully understandable without any additional information. The reader should be able to understand the most important points of a report from its RIB or executive summary without having to read the full report. Remember these guidelines:

- Be **concise**, but include the most important aspects of the report.

- Use **bullets** as needed to keep the section short.

- Explain **technical terms** that a public audience may not understand.

- When applicable for final reports, include a **brief summary** of management comments and our response. Avoid copying and pasting the full sections from the report body. The RIB requires a much shorter summary. State whether management agreed with the recommendation, then briefly summarize what action management will take and whether that action resolved the recommendation.

- It is not necessary to recount every single action or every single recommendation; instead, summarize the recommendations or focus on the **key recommendations and actions**. When management concurs with the recommendations, affirm—broadly—that management's comments were responsive, and that the recommendation is resolved and will remain open or is closed. The substance of the discussion can be explained more fully in the body of the report.

- In the RIB, provide the **names of forms and contracts**, not just the numbers. Likewise, refer to Federal guidance and regulations by the name of the statute, public law, or regulation, and do not include the specific section numbers.

Rather than	Use
The Federal Acquisition Regulation Part 46, "Quality Assurance," Subpart 46.4, "Government Contract Quality Assurance" requires a quality assurance surveillance plan that is tailored to the specifics of the contract.	The Federal Acquisition Regulation requires a quality assurance surveillance plan that is tailored to the specifics of the contract.

- When presenting **duty titles** of management in the report, list the organization first, then the individual's position. This presentation will improve readability and flow in the report.

Rather than	Use
The Director, DHA, will establish a standard method across the Military Departments for calculating the number of patients assigned to each provider.	The DHA Director will establish a standard method across the Military Departments for calculating the number of patients assigned to each provider.
We recommend that the Commander, MSC, establish and direct a cross-functional team of subject matter experts to develop an oversight process to ensure the contractor complies with the contract's updated competition requirements.	We recommend that the MSC Commander establish and direct a cross-functional team of subject matter experts to develop an oversight process to ensure the contractor complies with the contract's updated competition requirements.
In addition, the Commander, USCENTCOM, identified additional priorities reflecting the breadth and complexity of the challenges facing the command.	In addition, the USCENTCOM Commander identified additional priorities reflecting the breadth and complexity of the challenges facing the command.
The Principal Deputy, DoD Chief Information Officer, should provide comments to the final report specifying how he will require all users to complete the necessary training.	The DoD Chief Information Officer Principal Deputy should provide comments to the final report specifying how he will require all users to complete the necessary training.

Exception 1—when the organization name consists of several words, it is easier to read if you list the individual's position first, followed by a preposition like "of" or "at," then the organization (except for higher-level Defense titles shown under exception 2).

Rather than	Use
We recommend that the 401st Army Field Support Battalion–Afghanistan Commander update the training policy.	We recommend that the Commander of the 401st Army Field Support Battalion–Afghanistan update the training policy.
We recommend that the U.S. Special Operations Command Commander establish a process to notify system users of inaccuracies.	We recommend that the Commander of the U.S. Special Operations Command establish a process to notify system users of inaccuracies.

Exception 2—presentation has not changed when presenting higher-level Defense titles, such as Under Secretaries or Assistant Secretaries.

Rather than	Use
Comments from the Personnel and Readiness Under Secretary of Defense addressed all specifics of the recommendation.	Comments from the Under Secretary of Defense for Personnel and Readiness addressed all specifics of the recommendation.
Financial Management and Comptroller Assistant Secretary of the Army	Assistant Secretary of the Army (Financial Management and Comptroller)
The Energy, Installations, and Environment Principal Deputy Assistant Secretary of Defense partially agreed with the recommendation, stating that the Department already has such a working group.	The Principal Deputy Assistant Secretary of Defense, Energy, Installations, and Environment partially agreed with the recommendation, stating that the Department already has such a working group.

Main Report

Verb Tense

- Use the **past tense** to describe what you did or found when you performed the audit, evaluation, or investigation. In general, avoid present-perfect tense or past-perfect tense unless necessary to describe the order of events.

Rather than	Use
The law enforcement agents have completed the required forms.	The law enforcement agents <u>completed</u> the required forms. *(Use past tense to describe a finished action.)*
Our review concludes that the policy was not applied throughout the DoD.	Our review <u>concluded</u> that the policy was not applied throughout the DoD.

- Use the past tense when quoting or paraphrasing a person's words.

Rather than	Use
In his June 14, 2015, memorandum, the Secretary of Defense states	In his June 14, 2015, memorandum, the Secretary of Defense <u>stated</u>. . .

- Use the **present tense** to describe problems or situations that still exist when the report is issued.

Example
The Army <u>has </u>no assurance that the estimated procurement quantity of 10,500 systems is needed.

- Use the present tense when citing current regulations, directives, reports, pamphlets, or policy memorandums, but use past tense if they have been superseded.

Examples
The Directive <u>requires</u> Components to review project documentation to ensure that requirements are valid. *(if the Directive is still current)*
The Directive <u>required </u>Components to review project documentation to ensure that requirements are valid. *(if the Directive has been revised or superseded)*
Army Regulation 56-89, "Property Accountability Inventory Control Procedures," <u>states</u> that . . . *(if the regulation is current)*
Army Regulation 56-89, "Property Accountability Inventory Control Procedures," <u>stated</u> that . . . *(if the regulation has been revised or superseded)*

- Use the present tense in both draft and final reports when stating report recommendations. Use the past tense when summarizing Components' responses to DoD OIG recommendations.

Rather than	Use
We recommended that the DoD issue new guidance.	We <u>recommend </u>that the DoD issue new guidance.
The Director agrees with the recommendation and states that the Services are actively working to implement a new medical billing solution.	The Director <u>agreed </u>with the recommendation and <u>stated </u>that the Services are actively working to implement a new medical billing solution.

- Use the present tense rather than the future tense when foreshadowing something that appears later in the report.

Rather than	Use
We will discuss the new guidelines in the next section of this report.	We <u>discuss </u>the new guidelines in the next section of this report.

- Do not use "to date," "to the present," or "recent." These expressions may not be accurate when the report is released or read. Instead, use a month and year or other **specific time reference**.

Rather than	Use
To date, management has implemented two of the recommendations.	<u>As of May 2016</u>, management had implemented two of the recommendations.
As a result of the recent security breach, the office requested an investigation.	As a result of the security breach <u>in January 2014</u>, the office requested an investigation.

Titles and Headings

- Finding titles should be clear, accurate, and concise.

Rather than	Use
U.S. Central Command Controls for Managing Shared Costs of Administrative Support Functions in Iraq Need to Be Improved *(more detail than necessary, wordy, passive voice)*	U.S. Central Command Needs to Improve Controls for Sharing Costs in Iraq

- Write **descriptive**, instead of topical, headings that provide information about the finding.

Rather than	Use
Computer Equipment *(topical)*	Requirements for Computer Equipment Were Not Approved *(descriptive)*
Processing Requisitions *(topical)*	Timely Processing of Requisitions for Armored Vehicles *(descriptive)*

Findings

- In audit and evaluation reports, when possible, findings should describe the **conditions** observed, identify the **causes** of the conditions, and explain the **effects** of the conditions. You should clearly link these three elements to each other. Follow the guidelines described below.

    ○ The *condition* should begin with an answer to the question in your objective and give the reader an idea of the magnitude of the problem.

    ○ *Cause* statements should be clear. Ensure that the root cause is clearly identified.

    ○ The root *cause* is critical to developing appropriate recommendations that address the conditions identified.

    ○ The *effect* describes the implication of the condition, the impact of the condition, and the answer to the question, "Why is this finding important?"

    ○ Provide as much detail as you can about the impact the issue has on the Department, such as cost, efficiency, health, or safety.

- Support all findings, including positive findings, with sufficient evidence, examples, and analysis. Positive findings need to include adequate description of the evidence and analysis on how we reached our conclusions, just as negative findings do.

Recommendations

- When making recommendations, consider **broader recommendations**. For example, if you find a problem in one area of the DoD, consider making a recommendation to a DoD official who has responsibility for the issue or subject area to ensure that a similar problem is not occurring in another DoD Component.

    ○ If you find a deficiency in one part of the Air Force, consider making a recommendation to a **higher official** in the Air Force to ensure that the same problem is not occurring in another part of the Air Force, and if it is, to fix it.

    ○ If you conduct an audit or evaluation of a process in the Navy, consider making a recommendation to a higher official (who has responsibility for the issue throughout the DoD, such as someone in the OSD), to ensure that the same problem is not occurring in the other Military Services.

- By making **a higher-level recommendation**, you can seek to ensure that any broader problems are identified and fixed even without the DoD OIG having to conduct additional time-consuming audits throughout the DoD.

- In the example below on the left, we made a recommendation to the Navy. In the example on the right, we made an **additional recommendation** to an official in OSD to develop guidance to address the problem throughout the DoD.

Specific recommendation	Additional higher-level recommendation
We recommend that the NAVFAC Commander direct program and contracting officials to validate and perform required higher-level reviews of $22 million in contractor-guaranteed energy-savings payments over 14 performance periods for two energy savings performance contracts (ESPCs).	We recommend that the Assistant Secretary of Defense (Energy, Installations, and Environment) develop and implement DoD-wide guidance to monitor energy savings performance contracts. We also recommend that the Assistant Secretary coordinate with the Defense Procurement and Acquisition Policy Director to require oversight of ESPCs through development of quality assurance surveillance plans and monitor ESPC programs to ensure consistent award and administration throughout the DoD.

- The next example shows how you can ask management to look at other similar areas beyond your sample that could be affected. The example below on the left shows the original recommendation in which we requested that the Air Force Space Command (AFSPC) review three systems. The example on the right is revised to request that the AFSPC also review all other similar programs in AFSPC.

Rather than	Use a broader recommendation
We recommend that the AFSPC Commander conduct a detailed review of the supply chain risk management for the Air Force Satellite Control Network; Family of Advanced Beyond Line-of-Sight Terminals; and Global Positioning System programs to ensure compliance with DoD supply chain risk management policy. If deficiencies are identified, command officials should develop a plan of action with milestones to correct the deficiencies.	We recommend that the AFSPC Commander conduct a detailed review of the supply chain risk management for the Air Force Satellite Control Network; Family of Advanced Beyond Line-of-Sight Terminals; and Global Positioning System programs, **and all other programs deemed critical to the Air Force Space Command**, to ensure compliance with DoD supply chain risk management policy. If deficiencies are identified, command officials should develop a plan of action with milestones to correct the deficiencies.

- If you do not make certain recommendations, explain why.

  ○ If you do not make a recommendation because management has taken **corrective actions** during the course of the review, explain that and clearly describe the relationship between management corrective actions and our decision not to make a recommendation.

  ○ If management has begun implementing corrective actions that you believe will address our recommendations, but management has not yet completed those actions, you should still make a recommendation to hold management accountable for completing its reported actions.

Management Comments

- **Summarize and respond** to management comments in response to your recommendations. When discussing management comments in the body of the report, state whether management agreed or disagreed, and describe what actions management said it has taken or intends to take to address our recommendations. Including this information makes our reports more balanced.

Rather than	Use
The DCAA Director agreed with the recommendation.	The DCAA Director agreed with the recommendation and stated that DCAA would implement a training plan by December 2016.

- **Be specific** (clear and direct) about the information you want management to provide in response to your report. For unresolved recommendations, do not state what it will take to close the recommendation. The focus of our response should be on what you would like management to reconsider, or what additional information you would like them to provide in response to the final report.

Rather than	Use
We request that DCAA provide comments on the final report.	We request that DCAA provide the DoD OIG with a copy of the corrective action plan for ensuring compliance with DoD Instruction 7640.02.

- **Update report information** when necessary. When the report relies on dated information, consider whether the status of reported actions can be updated before issuing the report. For example, if a report is issued in July 2016 and refers to an action that management said would be completed by March 2016, the report should be updated to discuss whether the actions were in fact completed by March.

Rather than	Use
The Director stated that the contractor planned to fully implement system updates by December 31, 2017.	The Director stated that the contractor planned to fully implement system updates by December 31, 2017. We confirmed that the contractor began the process to update all critical systems in December 2017.