

Good afternoon...

or is it?



or is it?



Not Luxo, Jr, but Laura Cameron...



You Tube

Laura Cameron

(that's **editor**, not auditor)

Long, short, even automated...



20+ authors
Individual articles
Cyclical reporting

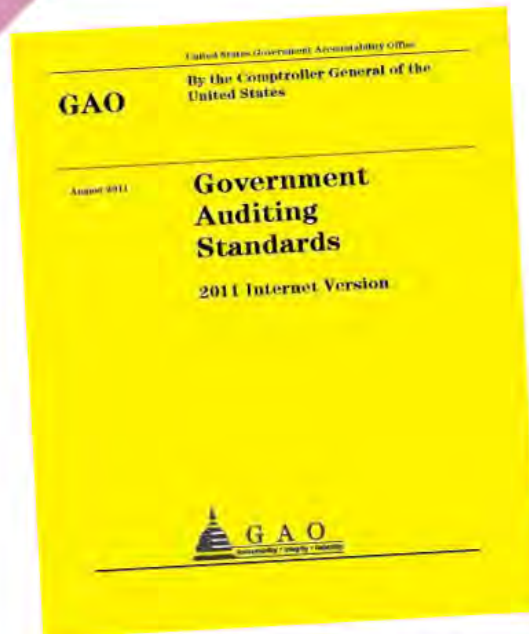


2 to 4 authors
One voice throughout
One shot at the message

The Yellow Book
sets out the standard
of evidence required
for all performance audits

ards
ance audit under the authority of state law
ed as Initiative 900 by Washington voters in
ith Generally Accepted Government Auditing
ve standards require that we plan and perform
nt, appropriate evidence to provide a
ndings and conclusions based on our audit
the evidence obtained provides a reasonable
cancellation, to look at our audit objectives





The Yellow Book
sets out the standard
of evidence required
for all performance audits

Audit performed to standards

We conducted this performance audit under the authority of state law (RCW 43.09.470), approved as Initiative 900 by Washington voters in 2005, and in accordance with Generally Accepted Government Auditing standards (December 2011 revision) issued by the U.S. Government Accountability Office. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



What do the auditors say is most important about a performance audit?

- "We interpret complex programs & processes accurately"
- "We make a balanced case"
- "We can speak truth to power"
- "Our recommendations improve the way things are done"
- "We're catalysts for change"

These auditor/authors...

- Made themselves experts
- Work down in the weeds
- Not trained writers, but good investigative journalists

*Our work has
a varied audience*

The public

Stakeholders

The audited agency

The media

Legislators

The problem?

They're very busy readers!



They're very busy readers!





What do the auditors say about their audiences?

- "Agencies (and legislators) must act on our recommendations - they have to *get it*"
- "Always choose the shortest version, leg' aides will need to predigest it for the boss"
- "Our standard of evidence is different [from the media], and the audience must believe us"

Never?

Learn

*First encounters of the close kind:
Writing the audit description*

What's the problem?

What is the objective of the work?

What's in scope, and what's not?

And why is it worth doing NOW

Are there any words we need to watch out for?



"adequate" "consistent"
"independent and impartial"
"accurate and complete"



When
write
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work
at th
• "The
• "As w
criteri
recom



When do the auditors start thinking about how to write the report of their performance audit?

- "Day 1"
- "Start by choosing the words to describe the work carefully, so you're clear, internally and at the agency"
- "The minute you think you see a problem"
- "As we consider the elements of a finding: criteria, condition, cause, effect, and recommendation - how will we explain them?"



And so to field work...







even if we don't love so

Understand

Developing the audit's message

The message document sets out

- Key points of their discoveries
- Confirms/adjusts early ideas
- Considers recommendations

This when we first start to see

- Context
- The "so what?"
- Their "what we found" statements

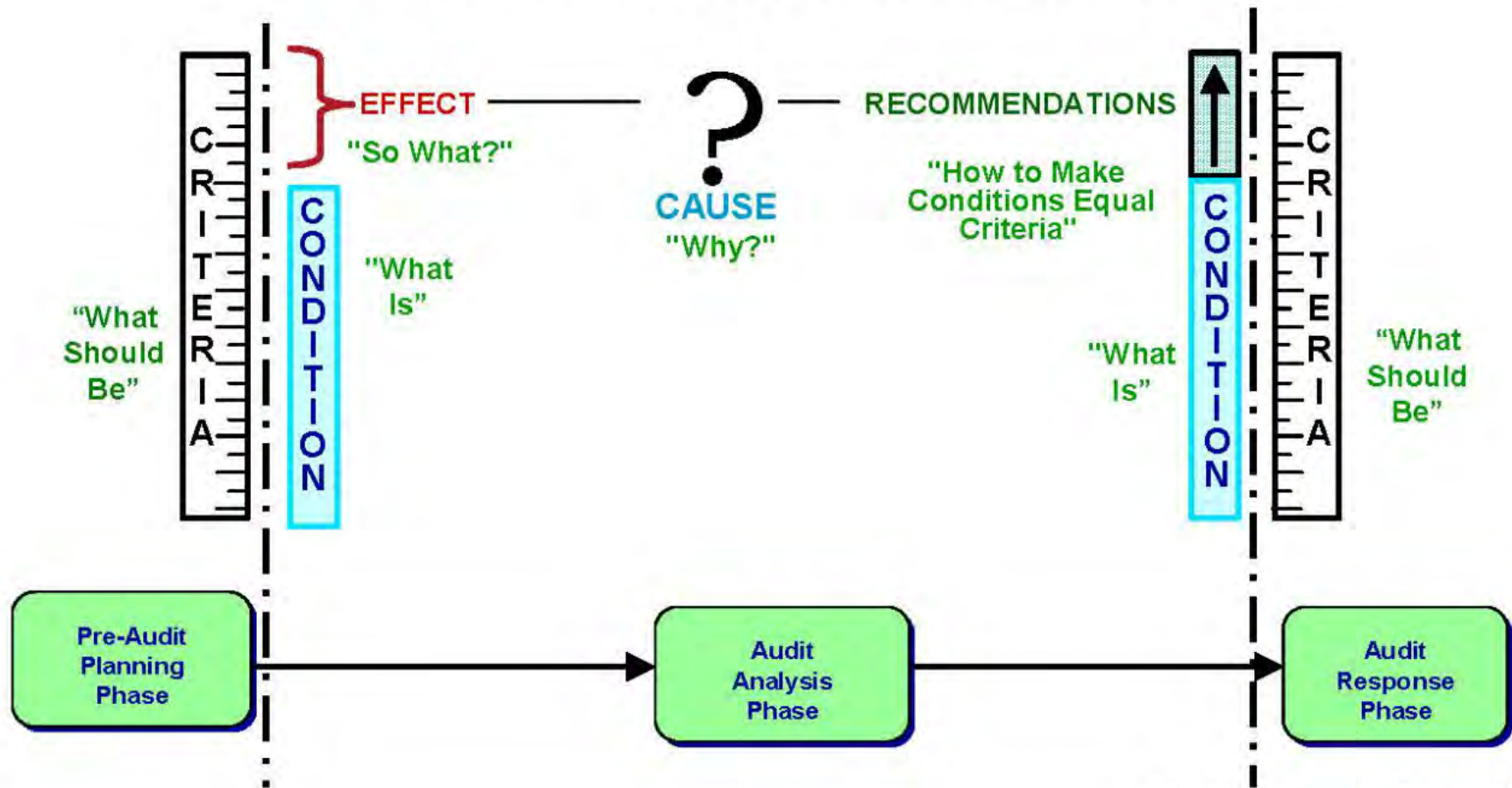
And we start to think about structure

- What *doesn't* dictate story order
- Elements of a finding



Where will this audit's story start?

Components of a Performance Audit



Sterling Associates, LLP 2006
Exhibit II



What do the auditors say about developing their audit's message?

- "It makes a difficult pill easier to swallow if we have a convincing story"
- "Anticipate what people will want to learn from our work"
- "Consider which element of a finding your story should lead with:
 - Is the *cause* of the problem most compelling?
 - The *criteria* of 'what should be'?
 - The *effect* of the problem on the program or the clients?"



We love our checklists!

even if we don't *love* schedules...

Clarify

(a.k.a. The Big Edit)

This mandatory edit looks at the macro

Does the structure work?

Do we learn in the right order?

Comparing two consumer-directed programs: New Freedom and COPES

Both COPES in-home services and New Freedom incorporate elements of consumer direction, but differ in the way services are administered. COPES in-home clients choose who provides their services, and receive more traditional case management support in service selection and delivery. New Freedom participants receive an individual monthly budget, which permits them to select the services they prefer, how they receive them, and who provides them. However, participants or their representatives must be able and willing to take on additional responsibilities, such as working with the program's fiscal agent to track their spending. Agency staff serve as care consultants rather than case managers.

COPES in-home operates statewide, and has been in existence since 1983. New Freedom has been available to long-term care clients in King County since 2007 and in Pierce County since 2011.

In fiscal year 2013...
Community Options Program Entry System (COPES) served 40,000 people in their homes and in community-based settings at a cost of \$547 million annually.
New Freedom, a pilot program, served almost 900 people exclusively in their homes, at an annual cost of \$9.2 million.

and the micro

Word choice, missing arguments, invisible actors

Reasons why data remained on drives varied between organizations, but human error played a part

For every computer we found that contained data, we sought reasons why it had been sent to the surplus warehouse before being completely erased. We interviewed IT managers or staff at the four agencies, and asked them to identify the combination of issues that led to the incomplete removal of confidential data. Agency staff supplied the following causes of incomplete processes, human error, and technological failures.

For example, agencies suggested:

- Computers that did not start were released for surplus on the assumption that they were actually broken and unusable, when the computer hard drives still contained confidential data.
- Computers were mistakenly set aside for surplus delivery before the data had been erased from their hard drives.

I ask a lot of questions
and look for places
where a picture
could be...



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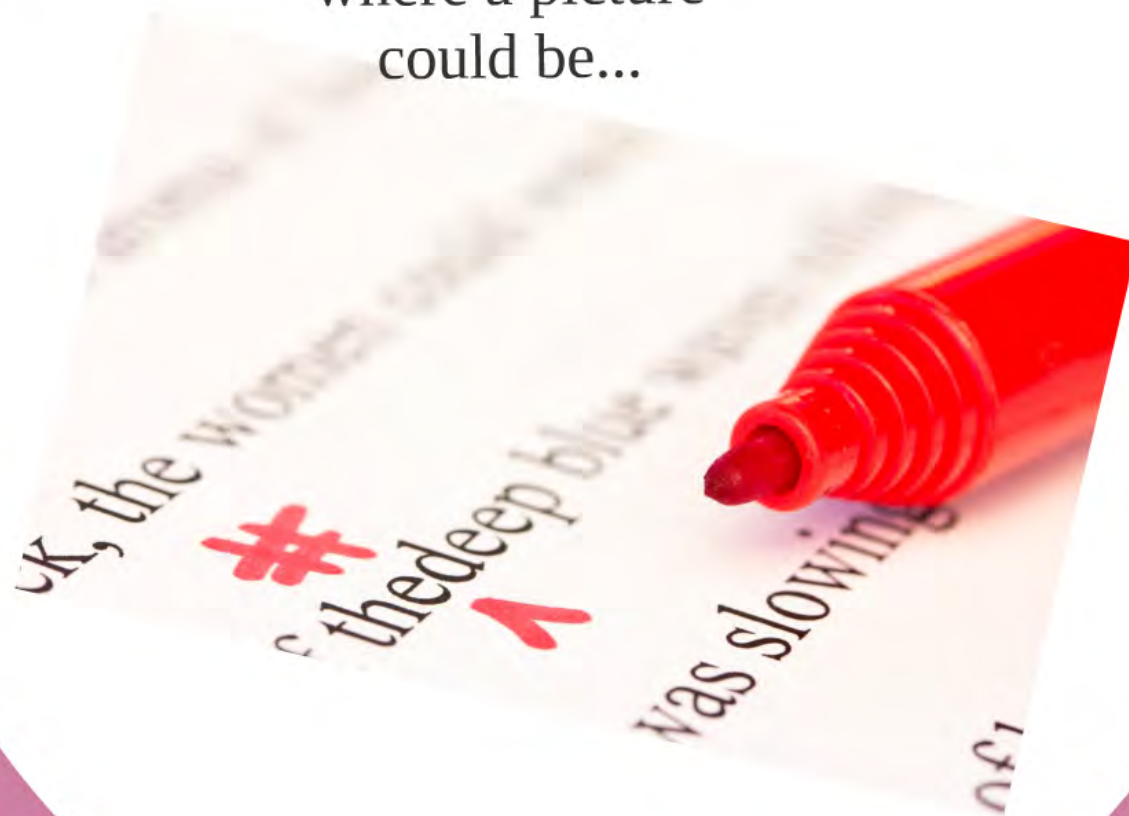
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could be...*

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I ask a lot of questions
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My most common line-edits:

getting rid of 'provided x to y'

determining when 'determine' means 'decide'

'indicated' (does it mean
someone told us or data showed
or our tests suggest)

replacing 'increase/decrease'

*An example of a quick fix
on a transportation report*

*An example of a deep-dive on
long-term care workers*

Background

Long-term care services are provided by employees of licensed home care agencies, adult family homes, assisted living facilities and by Individual Providers. Workers employed by adult family homes and assisted living facilities care for clients living in those facilities. Home care agency workers provide care for clients in their own homes. Individual Providers contract directly with DSHS to provide care to Medicaid-eligible elderly and disabled people in their own homes; **Appendix B** has more information on the care providers who employ long-term care workers.

Certain categories of workers are exempt from the requirements of I-1163:

- People who worked in a long-term care setting between January 1, 2011, and January 6, 2012, and completed all training requirements at that time
- People caring for their biological, step or adoptive child or parent
- Those working for a community residential service business (exempt until 2016)
- People who are a Registered Nurse, Licensed Practical Nurse, Advanced Registered Nurse Practitioner or Nursing Assistant-Certified, or are in the process of becoming Nursing Assistant-Certified within the required timeline

Notably, the Nursing Assistant-Registered certification does not satisfy I-1163 requirements.

The law requires all other long-term care workers complete five hours of orientation and safety training before providing paid personal care. While working, the new caregiver has 120 days to complete a further 70 hours of basic training. Workers have up to 200 days from their date of hire to successfully pass the certification exam. Applicants with limited proficiency in English can qualify for a provisional home care aide certificate that allows them an additional 60 days to complete the exam.

Applicants must pass a Washington state background check before they can begin working, and then are allowed to work for up to 120 days while the required federal fingerprint-based background check is processed. Workers must pass a state background check every two years.

All Individual Providers, and certain home care agency employees, are members of the Service Employees International Union (SEIU) Healthcare 775 NW. The state enters into an agreement with SEIU, renewed every other year, that covers the terms and conditions of their employment.

The first line of responsibility for ensuring only properly certified caregivers work directly with clients is the caregiver's employer. This is the case whatever the size of the business, from large home care agencies with a human resources department to a small, family-run business caring for six people in an adult family home setting.



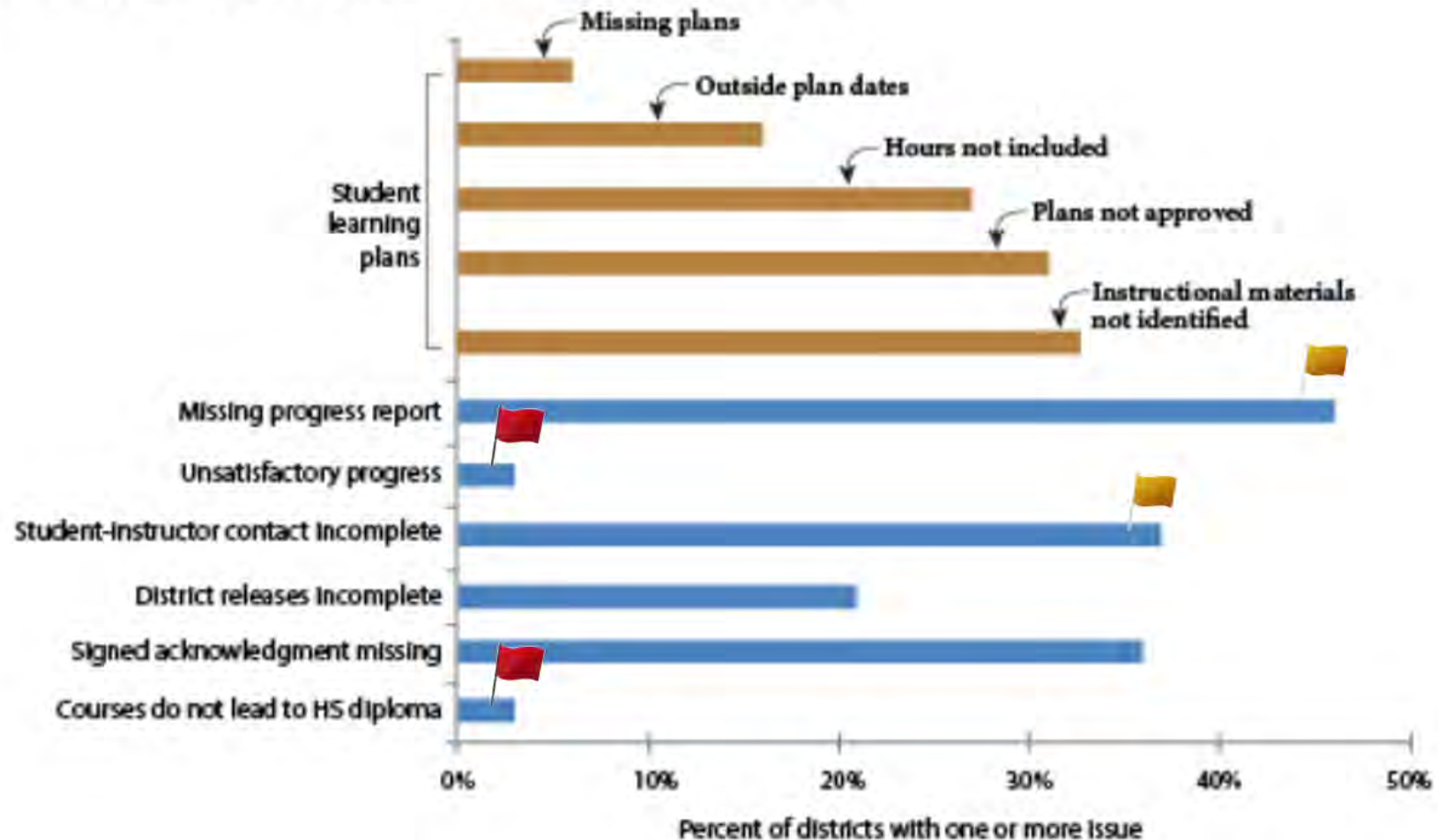


How do auditors feel about the challenges of the 'clarify' phase?

- "Does my story/data pass the 'silly grin' test?"
- "We should put in as much as necessary [to support the evidence] and as little as possible"
- "Don't let perfection be the enemy of the good"
- "Leaving the editorial process too late leaves too little time to fix and still publish on time"

A cautionary tale about context and illustration

Causes of reporting errors identified in 2012 audits

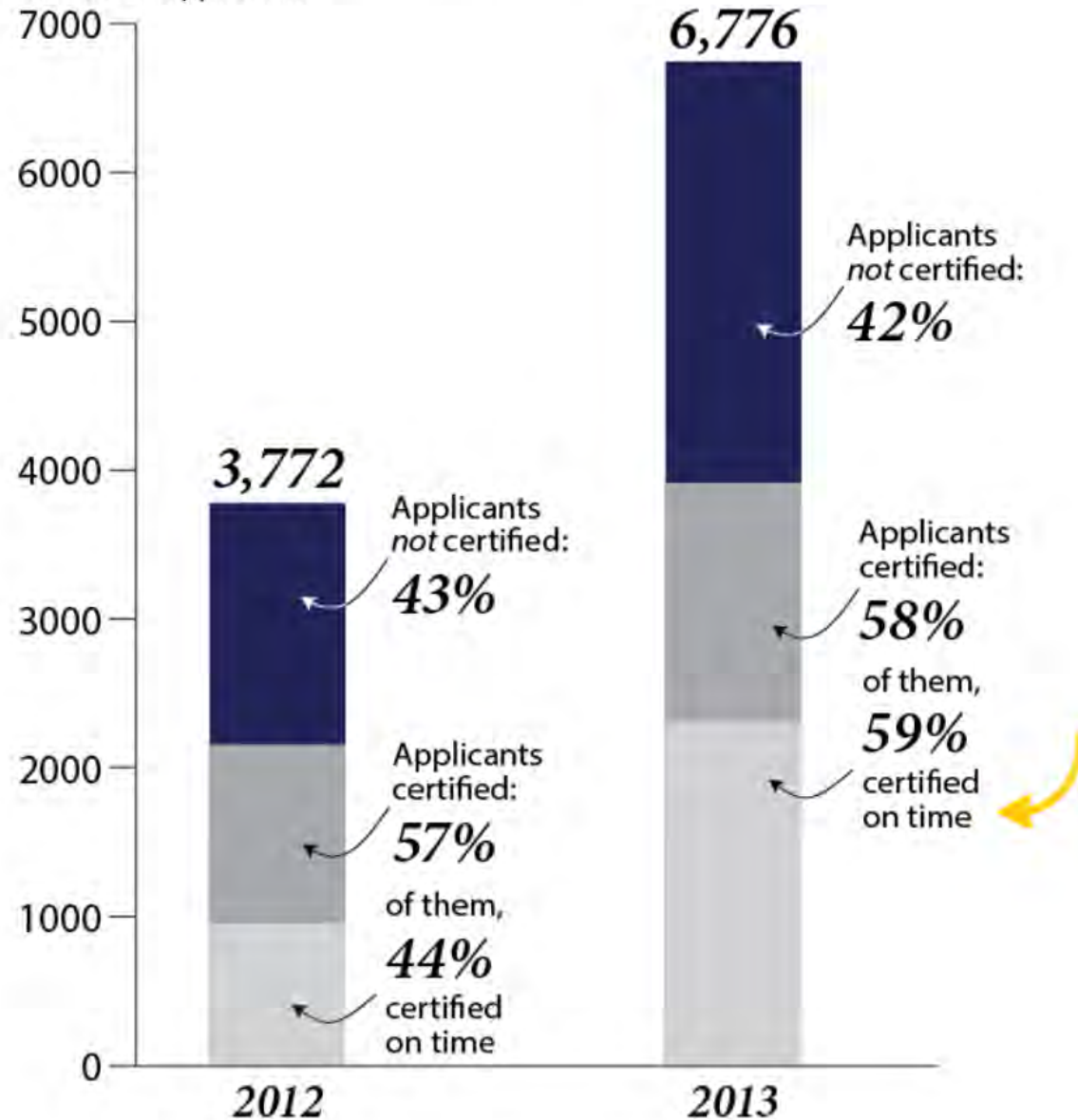


Showing relationships

Completion rates for home care aide applicants

All 2012 compared to all 2013

Number of applicants



Showing time and sequence

ALE performance audit timeline 2012-2018

This table shows the timetable of the longitudinal ALE study being conducted by the State Auditor's Office Performance Audit division.

It illustrates recent changes to ALE data definitions and data reporting, the interval between data availability and analysis, and our publication schedule. The current report is highlighted in pink in the last column.

ALE data changes	2013-14 ALE student cohorts		School year	Season	Calendar year	Audit activities and publications
ALE tracked by program type (Online/Digital, Contract-based, Parent Partnership), not by individual student.			2012-13	F	2013	Legislature passes ESSB 5946: • Requires greater accountability and transparency • Redefines ALE from program types to course types • Mandates audit of ALE student outcomes from 2013-14 through 2016-17
				W		Audit planning.
				S		Request rosters of 2012-13 ALE students from subset of school districts.
ALE student coursework flagged as "yes/no." ALE course type not yet identified.	enter grade 9	enter grade 12	2013-14	F	2014	Obtain rosters of 2012-13 ALE students subset. Obtain 2012-13 student data for school districts that provided ALE rosters.
				W		Analyze data on the subset of 2012-13 ALE students.
		2014 grads		S		
ALE student coursework tracked by course type (Online, Site-based, Remote).	enter grade 10		2014-15	F	2015	Publish Status Update. Issues / limitations and preliminary review of academic data from subset of 2012-13 ALE students. Data from 2013-14 academic year is available.
				W		Define 2013-14 ALE cohorts and match to traditional instruction students.
		1 year post HS		S		Visit ALE programs with high academic outcomes. Analyze data on 2013-14 ALE students and matched traditional cohort.
	enter grade 11		2015-16	F	2016	Publish Audit Report 1. 2013-14 ALE vs. traditional. Data from 2014-15 academic year is available. Obtain post high school data on 2014 grads.
				W		Visit to ALE programs with high student academic growth. Focus groups/surveys with ALE students and families.
		2 years post HS		S		Analyze data on 2014-15 ALE students and follow 2013-14 cohorts.
	enter grade 12		2016-17	F	2017	Publish Audit Report 2. First follow-up of 2013-14 cohorts. Data from 2015-16 academic year is available. Obtain post high school data on 2014 grads.
				W		Analyze data on 2015-16 ALE students and follow 2013-14 cohorts.
	2017 grads	3 years post HS		S		Publish Status Update. Second follow-up of 2013-14 cohorts.
End of performance audit period				F	2018	Data from 2016-17 academic year is available. Obtain post high school data on 2014 grads.
				W		Analyze data on 2015-16 ALE students and follow 2013-14 cohorts.
				S		Publish Audit Report 3. Third follow-up and final report.

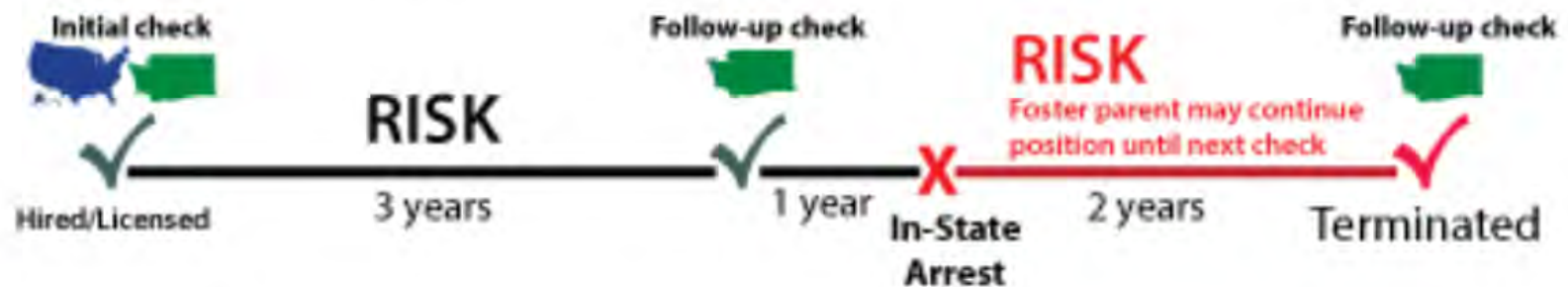
Illustrating process and risk


Exhibit 1

For many positions of trust, a state and/or federal background check occurs during the application process. Periodic follow-up checks are typically required, but often only at the state level.

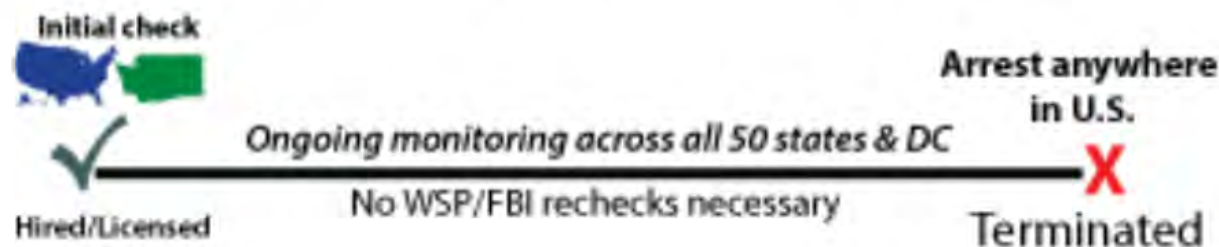
Current background check process - Provides periodic monitoring

Example process: Foster parent license



 *Out-of-state arrests are not identified by follow-up checks.*

Proposed process with a rap back service - Provides ongoing feedback



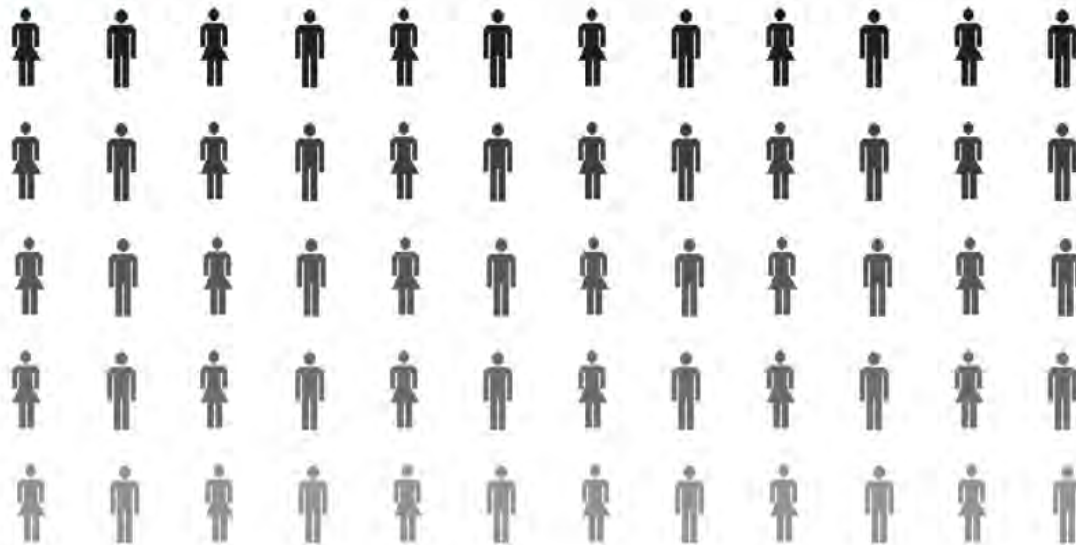
When data becomes art...



1% needed HCA certificates and had them



4% needed HCA certificates but did not have them



95% of these workers
did not need HCA certification
because they met I-1163
exemption criteria

When tables say it best

Figure 2 – New Freedom participants are similar to their matched COPES in-home comparison group

Variables	New Freedom	COPES in-home
Percent personal care service provided by individual provider during reference month	16%	16%
Average age	58.64	58.91
Percent Hispanic	6%	6%
Percent race = White	62%	63%
Percent race = Black	30%	31%
Percent race = Indian	6%	6%
Percent race = Asian/Pacific Islander	16%	15%
Percent Race = Other	17%	16%
Percent male	37%	38%
Average ADL score	9.37	9.26
Average behavior points	.67	.66
Average CPS score	1.15	1.15
Percent clinically complex	32%	32%
Average in-home care hours	71.17	69.84
Average Medicaid cost risk score	7.0	7.1
Average months of Medicaid eligibility during reference year	9.79	9.83

Source: SAO analysis of long-term client demographics and CARE assessment data.

Note: Reported race is based on self-identification, and participants could self-identify in more than one race category

When tables say it des

Knowing when to
give up





What do the auditors think about graphics in their reports?

- "They let readers see relationships quickly"
- "Highlight what matters, in the text and in the graphics"
- "Organize it so people see the pattern"
- "No 'incendiary' graphics, please!"

Agree & Amend

It's a conversation

If it's all about the questions I ask,
it's also about the way I ask them...

Praise, explain, and pass the ammunition

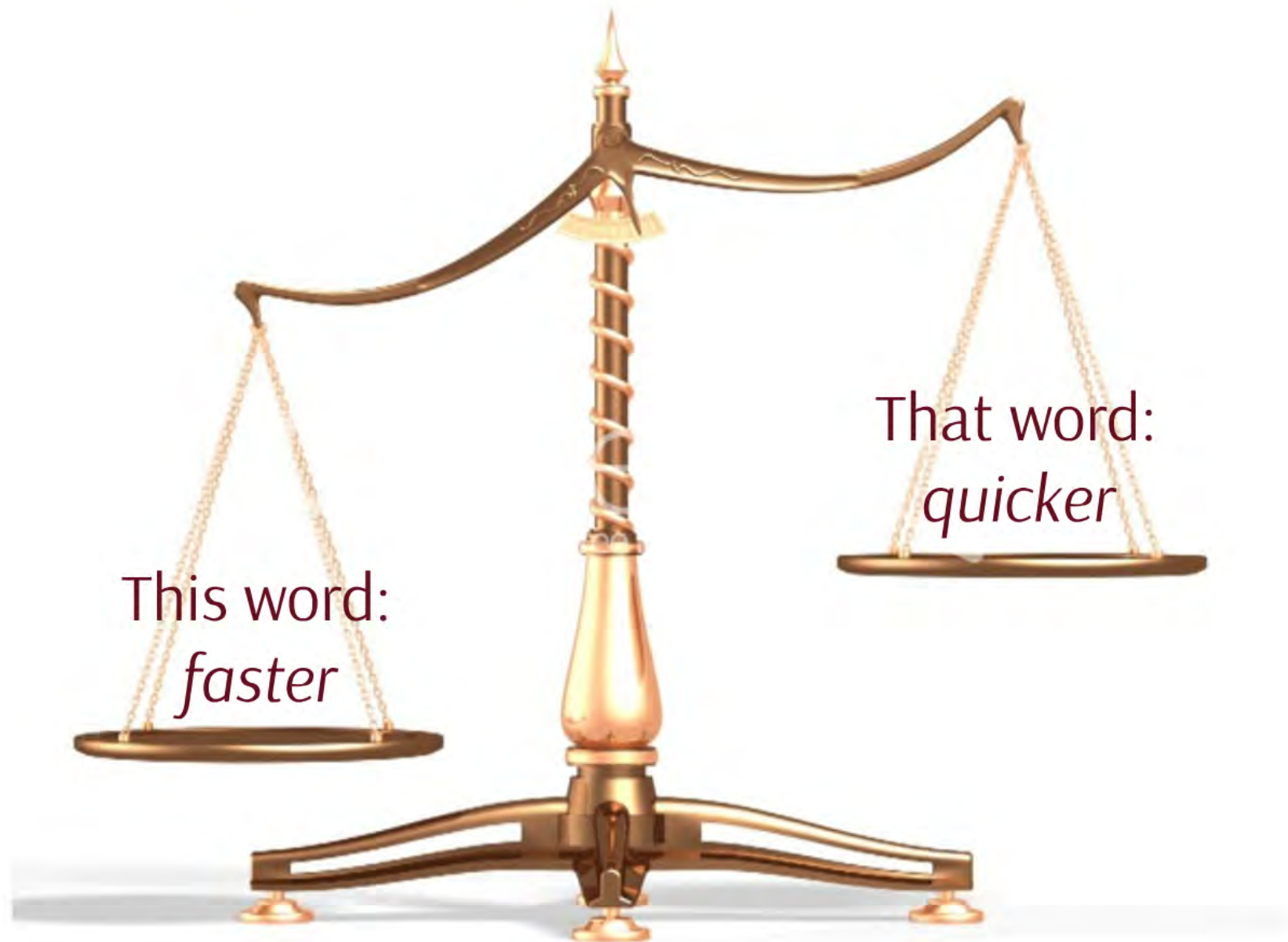
It's complex, with simultaneous tasks
and multiple reviewers downstream



What other edits do performance auditors face?

- "Agencies sometimes seek praise for something they did, but it was outside our scope of work"
- "Ask who wants you to cut this word and why?"
- "Never allow accidental distortions of the truth"
- "Weigh the 'scales of edit' to decide whether we *must* use word *A*, even if word *B* is more plain talk."

The Scales of Edit weigh...



Draft:

*The state could
collect delinquent
debt faster if it used
a debt offset program*

**Quicker debt
collections for the
state with a state
offset program**

\$4 million

Washington's estimated debt
recovery in June 2013, using
a state debt offset program
based on leading practices

Final spotlight

Value-added extras help those busy readers connect

Website publication

Video and audio podcasts

Presentations required by law

Short & straightforward leave-behinds

Social media support in YouTube and Twitter





LUCIA: Shedding light on editing government reports

Anything you'd like me to try shedding more light on?

Thank you!

This Prezi will be available online
after the conference, via the ACES website
and at www.prezi.com/d5dadc-lq6ev/lucia-shedding-light-on-editing-government-reports/

Laura Cameron
Editor, Performance Audit Division
Washington State Auditor's Office :: www.sao.wa.gov

...where it's always a 'Good Kitty' day when I'm editing a great report!





Jennine Griffo
Project Manager: Progress Report

YouTube