Introduction (May be used instead of the Terms of Reference and Procedure)	Outlines the context, background and purpose of the report. Defines terms and sets limits of the investigation. The reader/audience can easily identify what the report is about, how information was gathered, and why the report is needed. Mainly uses past tense and can be written last – but is presented first.
Findings and/or Discussion For this section, avoid using the headings "Findings" or "Discussion". Instead, create headings and sub-headings that identify the main issues or problems.	Findings: What was found during the research or investigation. Gives the facts only – no interpretation by the writer of the report. Tables, graphs or diagrams can be used. Must be relevant to the issues and problems identified in the Terms of Reference. Arranged in a logical order with headings and sub-headings. Discussion: You may also be required to analyze, interpret and evaluate the findings. The discussion draws together different parts of the findings and may refer to findings of other studies and/or theories.
Conclusions	Brief statements of the key findings of the report (full explanation is given in the Findings and/or Discussion). Arranged so the major conclusions come first.

Should relate directly to the objectives set

out in the Terms of Reference or

Introduction.