

Mid Managers Conference  
Performance Audit Roundtable  
Monday, April 10, 2006 10:00 am  
Moderator: Kerry Fitzgerald

**Introductions**

- Name
- Organization
- Legislative, executive, or other (e.g., local gov't, etc.)
- Who your primary clients are
- Your use of yellow book

**Topics for Discussion**

- Does anyone have experience with revenue enhancement audits? If so, what techniques did you use? (Examples: Collecting student accounts receivable and summer sports camp revenue at the universities; Medicare Part B revenue at the state mental hospitals and mental retardation centers.) **(PA)**
- How do you publicize your audit reports -- What communication mechanisms do you use (e.g., newsletters, memos, internet, etc.)? **(VA)**
- What processes do you use to develop audit objectives including what steps you follow to develop the objectives, how successful have you been in developing specific, measurable objectives (e.g., high risk, cost savings, etc.) so that audit staff time is used in the most efficient manner possible, and how you identify these areas? **(MT)**
- How are you working technology and IT audit issues into your performance audit reports? **(AZ)**
- What do you do to verify data or to overcome data integrity problems? **(LA)**
- Have any participants done any inspections based on the President's Council on Integrity and Efficiency (PCIE)/Executive Council on Integrity and Efficiency (ECIE) standards? If so, how successful were the inspections? **(Guam)**
- Has anyone had experience with client well-being audits, such as reviews of complaints about abuse, neglect, assaults, deaths, etc. at veterans' centers, state mental hospitals, and mental retardation centers, etc? **(PA)**
- Is your organization seeing an increase in audit work completed via e-mail, phone, etc. due to the increasing use of technology, new generation staff, etc? If so, how is it impacting the audit work, meeting standards, etc.? **(MT)**

- Where does your organization go to get quality performance audit training? **(LA)**
- Has anyone experienced transitioning from compliance auditing to performance auditing? **(PA)**
- What is your experience with disaster recovery or disaster preparation audits? Examples include: **(LA)**
  - Hurricanes
  - Earthquakes
  - Floods
  - Tornadoes
  - 9/11
  - Etc.
- Does anyone do periodic work on infrastructure type such as auditor tours, annual inspections, outside surveys, etc. that identify fire safety issues, security issues, abandoned buildings, and structures in disrepair? **(PA)**
- How do you come up with relevant/timely audit topics? **(LA)**
- Do you have any examples of audits that can be done very quickly but that are highly valuable? **(LA)**
- Do you have any innovations from your office that you could share with the group (electronic w/ps, etc)? **(LA)**
- Does anyone have experience auditing on a pro active basis (real time auditing) instead of our typical post audit function? **(LA)**