

2009 Mid-Management Conference
Performance Audit Roundtable
Monday, April 20, 2009, 10:30 a.m. – 12:10 p.m.
Discussion Items

Government Auditing Standards (See also Marcia Buchanan's list)

- How is your shop implementing the revised yellow book (e.g., are you updating your policies and procedures/handbooks/manuals, etc.)?

Press Releases/Report Distribution

- Does your agency use press releases to inform public/media of recently released reports?
- Who all is involved in the writing of the press release?
- Who is authorized to speak with the press about your audit reports?
- What kind of training does your office have on dealing with the media?
- Have you developed a checklist or list of DOs and DON'Ts about the press?
- How does your office distribute reports – i.e., have you started to issue any reports strictly electronically, vs. hard-copy?
- Does your state issue any other products beyond a typical, traditional audit report?

Peer Review

- What is your organization's experiences with Peer Review under the new Yellow Book standards, including how you are preparing for peer reviews in light of the revised Yellow Book (e.g., are you implementing checklists or other tools to demonstrate compliance with the revised standards)?
- What is your process of clearing up prior letter of comment issues? How formally do you document implementation of improvements prior to your next peer review?

Peer Reviews of Other States

- What methods do you use to encourage your staff to participate in Peer Reviews of other states?
- How do you prepare your staff for reviews of other states?
- Do you encourage staff to participate in peer reviews of other states beyond your office's need to balance the "bank"?

Performance Auditor Training

- Has your office started a new performance audit group recently?
- How did you provide for the training of new performance auditors?
- What are the most important issues to be covered in performance audit training?
- Do new financial and performance auditors receive any of the same training and/or are they trained together?
- If auditors are transferred from other sections (e.g., financial) to performance, how is the training and orientation different than if you hired new staff?

Review of Computer Systems

- How did your audit organization implement the information systems controls section of the yellow book? Did the addition of this section change the approach that your organization takes to conducting performance audits?
- Do you have IS specialists that help your performance auditors or do you provide specific training to performance audit staff?

Performance Audit Roundtable Discussion Items (Cont.)

Requests for Audits

- How does your office decide what will be audited each year? Is there an external (statute, audit committee, other legislative committee) that sets your audit schedules? How do you prioritize requests? How do you treat special requests for audits from legislators, and others?
- If your state has an audit committee, to what extent does that audit committee get involved in setting your audit schedule? Does the audit committee review draft reports and have input into your final product?

Conflicts of Interest/Disclosure of Personal Interests

- Do you think that is a difference in the threshold of what constitutes a conflict of interest between performance auditors and financial auditors?
- How does your agency document independence? (Periodically vs. on each engagement)

Staff Assignments

- How are staff assignments made in your office?
- What part, if any, do your auditors have in deciding their assignments?

Relationship with Auditee

- Do you have difficulty getting information from the agencies you audit?
- Is there is difference in how the agencies respond to information requested by performance auditors and how they respond to information requested by financial auditors?
- If applicable, how does your audit office deal with denial of access to records?

The 2009 American Recovery and Revitalization Act

- Has your office made plans for any performance audits of the ARRA funds?

Legislative Presentations

- How do you prepare staff for presentations to audit committees or to legislative committees?
- What staff are authorized to speak with legislators?
- Do you automatically offer or otherwise attempt to meet with legislators or legislative staff prior to hearings?

Sunset Audits

- Do you conduct a full audit of all entities schedule for sunset? How do you select which entities will be fully audited? Is the legislature involved in those decisions?

Other

- Are there any new practices that your office is employing to improve your effectiveness and efficiency, to increase morale, etc?