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# Auditor Roles in Government Performance Measurement: New Training & Web Resources on Innovative Auditor Practices

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New Sloan Foundation-IIA Project in Partnership with  
ALGA and NASACT

- Training Provided at IIA, ALGA, NASACT Events
  - Project Website: [www.AuditorRoles.org](http://www.AuditorRoles.org)
- Read more in this summary presentation, with web links for more details

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# New Sloan Foundation-IIA Project: Auditor Roles in Government Performance Measurement

## ***Project Mission***

Advance how auditors contribute to improving government performance and accountability by stimulating

***greater auditor involvement in improving how public performance is measured and managed.***

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# What Services Does the New Sloan-IIA Performance Measurement Project Provide?

- ***Multifunctional, regularly updated website*** with examples from practice, tools, & resources to support auditors pursuing any of the defined auditor roles.
- ***Training courses*** to support development and implementation of any of the defined auditor roles your organization may consider establishing or strengthening.
- ***Special presentations & dialogs*** at conferences, meetings, and other events to *encourage auditors and non-audit officials (in 2008-09)* to support government performance measurement and management.

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# Auditor Roles in Performance Measurement Website Has

- [Professional Context & Issues](#), e.g., contextual models, independence issues.
- [Exemplary Practices](#): numerous examples from audit offices across North America, many with links to reports.
- [Tools for Auditors](#), e.g., criteria, audit programs & steps, checklists, guidance for audit staff or auditees.
- [Case Histories](#) of how audit offices have changed roles & practices over the years to add more value.
- [Training Courses & Schedule](#)
- [Topical Articles](#)

*A New  
Service  
Model:*  
**Five Roles  
Auditors  
Play in  
Government  
Performance  
Measurement**



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The 5 roles are from a [framework of roles & practices](#) based on research of what innovative auditors actually do, published in:

***Auditor Roles in Government  
Performance Measurement: A Guide  
to Exemplary Practices at the Local,  
State, and Provincial Levels***

**By Paul D. Epstein, Stuart S. Grifel,  
and Stephen L. Morgan**

Published by The IIA Research Foundation

**Download this book FREE [here](#)**

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*The five roles that emerged from practice-based research include two “traditional” auditor roles:*

**Role 1: Audit Performance or PM Systems:**

Auditing Performance or Performance Management Systems

**Role 2: Assess Performance Information:**

Assessing the Quality of Performance Information or Performance Reports

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*... and three “nontraditional” roles for auditors:*

**Role 3: Define or Measure Performance:**

Developing Performance Measures or Measuring Performance *Outside the Traditional Audit Process*

**Role 4: Encourage or Assist Management:**

Planning, Designing, Improving, or Advocating for Performance Management Systems and Their Use

**Role 5: Assist Elected Officials or Citizens:**

External Reporting, Capacity Building, or Advocacy for the Use of Performance Information

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# Key Lessons from Practice-based Research

- **Auditors can add credibility** to performance information, which can increase the value and use of performance information for decision making and accountability.
- **Auditors can be effective advocates for improvement** of performance measurement and performance management systems of the government organizations they serve, **both internally** (with management) **and externally** (with elected officials and citizens).
- **Auditors can play multiple roles** with respect to performance measurement, and **can increase the value they add to their governments by changing the roles they play over time** as performance management evolves in the entities they audit.

*Project website has [case histories](#) demonstrating added value with changing roles, and [contextual pages](#) with additional lessons learned, contextual models, and key auditor issues.*

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# Training Courses

## Courses for 2007

- **Assessing the Quality of Performance Information and Performance Reports:** *Role 2: Assess Performance Information, **Emphasis on Auditing Relevance & Performance Reports.***
- **Assessing the Reliability and Relevance of Performance Information:** *Role 2: Assess Performance Information, **Emphasis on Auditing Reliability.***
- **A New Service Model: Auditor Roles in Government Performance Measurement:** *Overview of All Roles: **Determine Your Best Opportunities to Add or Improve Roles or Practices.***

Click [here](#) for information on course dates, locations, and registration.

Added Courses on the Remaining Roles for 2008-09

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# Instructor Biographies

- **Richard C. Tracy, Consultant (retired Director of Audits, City of Portland, Oregon)** has over thirty years of experience helping governments improve their efficiency and effectiveness. He served as Director of Audits for the City of Portland, Oregon, and as Performance Audit Manager for the California State Office of the Auditor General. Mr. Tracy also served as Chair of the Government Auditing Standards Advisory Council and is currently a member of Governmental Accounting Standards Board. In 2005, he was awarded the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration. Since his retirement from government service in 2005, he has provided consulting services to a number of governments around the country including Sacramento County, CA, New York City, and Multnomah County, Oregon. He has spoken extensively over the years on financial and performance management in government.

# Instructor Biographies (continued)

- **Stephen L. Morgan, CIA, CGAP, CGFM, CFE, is the City Auditor of Austin, Texas**, directing a full scope audit office that conducts performance audits, fraud investigations, and consulting engagements. Mr. Morgan played a key leadership role in helping the City of Austin evolve its performance measurement and management system into a model for other government organizations. Before joining the City Auditor's Office, Mr. Morgan was an evaluator in the U.S. Government Accountability Office's National Productivity Group. For many years he has also been an instructor, designing and delivering courses on performance measurement, management, and auditing. His IIA offices have included president and governor, Austin Chapter, chair of the International Government Relations Committee, and currently North American director. In January 2001 Mr. Morgan was appointed (reappointed in 2005) by the Comptroller General of the United States to the Advisory Council on Government Auditing Standards. He co-authored two textbooks: *Performance Auditing: A Measurement Approach* and *Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels*. In May 2007, Mr. Morgan accepted the NIAF's Excellence in Government Performance and Accountability Award from the Comptroller General of the United States. Also, in March 2002, Mr. Morgan became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration honoring his lifetime of contributions to public service. Mr. Morgan holds a Bachelor of Arts degree in government (with honors) from the University of Texas at Austin; he was elected to Phi Beta Kappa. He also holds an MPA from the Lyndon B. Johnson School of Public Affairs of the University of Texas.

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# Instructor Biographies (continued)

- **Stuart S. Grifel, CIA, CGAP, Managing Partner, Intellect Government Systems, LLC**, is a former Performance Audit Supervisor for Broward County, Florida. Prior to that he was an Audit Supervisor and Corporate Internal Auditor for the City of Austin, Texas, where one of his key responsibilities was certifying the reliability of departments' performance measures. Mr. Grifel has over 25 years experience in government performance measurement, operations review, performance auditing, and productivity improvement. Mr. Grifel has assisted many jurisdictions in performance measurement and improvement while at KPMG Peat Marwick, the National Center for Public Productivity at Rutgers University, the Innovations Group, the City of Tampa, Florida, and Polk County, Florida. Mr. Grifel has also trained numerous public managers in performance measurement and productivity improvement. Mr. Grifel co-authored the book *Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels* (The Institute of Internal Auditors Research Foundation, 2004). Mr. Grifel has served as President and Governor for the IIA Austin Chapter, and is currently a member of the IIA International Membership Committee. Mr. Grifel has an MBA from Suffolk University in Boston, and an MPA from Baruch College, City University of New York.

# Instructor Biographies (continued)

- **Paul D. Epstein, Principal, Epstein & Fass Associates**, has over 25 years' experience in performance measurement and improvement and citizen engagement in the U.S. and abroad, including strategy management using balanced scorecards. He has created audit competency models and trained auditors in performance measurement. He has helped local, state, and federal governments; non-profits; and the UN. He received the 2003 Harry Hatry Distinguished Performance Measurement Practice Award for lifetime achievement. The work of a professional committee he chaired was cited in Congress's report on the 1993 Government Performance and Results Act. On the Governmental Accounting Standards Board (GASB) performance measurement research team, he co-authored many GASB reports, including a "special report" on performance reporting criteria and a research report on citizens' perspectives on performance reporting. He is author or co-author of the books *Using Performance Measurement in Local Government* (1984, 1988), *Results That Matter* (Jossey-Bass, 2006), and *Auditor Roles in Government Performance Measurement* (The IIA Research Foundation, 2004), and articles titled "Evolving Roles for Auditors in Government Performance Measurement" in *Local Government Auditing Quarterly* (2000) and *The Journal of Public Financial Management* (2002). Mr. Epstein has an engineering degree from MIT, and has taught graduate courses at NYU, the University of Hartford, and Baruch College.