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GAP News is The IIA's quarterly newsletter for government audit professionals. In every issue, this publication features pertinent guidance, the latest trends in performance measurement, and news that will help ease the challenges unique to the public sector.

Mission Statement
To provide government audit professionals with the guidance, news, and resources they need to effectively do their jobs.

Submissions
GAP News encourages its readers to submit commentary to the editor.

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Is the Balanced Scorecard Right for the Government Sector?

More and more, balanced scorecards are recommended for the private sector, but what about the government sector? Discover whether or not this popular performance measurement tool can be modified to fit government needs.

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DISTRICT CONTROLLER, NORTHWEST TERRITORIES HOUSING CORPORATION
CANADA

As a result of the past corporate scandal-laden decade, organizations are viewing internal auditors more as business doctors rather than financial police. And just as patients rely on their doctors, organizations expect two things from an internal auditor: proper diagnosis and a solid prescription for continued good health. One such prescription offered in many private organizations is the balanced scorecard, which uses a management approach that provides a clear process that organizations can use to measure and balance performance. While it's a known fact that one type of medicine does not have the same effect for all patients, what about the balanced scorecard? Does it work equally for the private and government sectors despite their differences? This is a challenging question for internal auditors in government organizations because they are being perceived as capable of prescribing a set of advice to ensure the continuous sound health of their organizations. Given the fact that government organizations share a major objective — satisfying the taxpayers — can a generic model be developed for the government sector? Internal auditors are going to face this question soon, if not already.
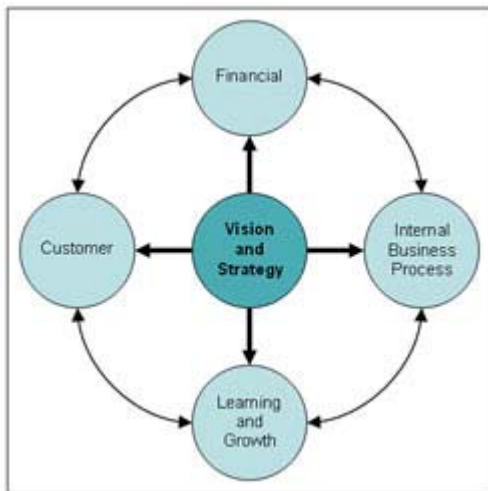

Figure 1: Four perspectives of a balanced scorecard

BALANCED SCORECARD BASICS

Developed in the early 1990s by Dr. Robert Kaplan and Dr. David Norton, the balanced scorecard approach provides managers with an approach and the instrumentation needed to navigate toward future competitive success. They emphasize that this approach translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system. In their 1996 book, *The Balanced Scorecard: Translating Strategy into Action,* Kaplan and Norton point out that the ability of an organization to mobilize and leverage its intangible assets has become more decisive than investing and managing physical and tangible assets. They also emphasize that front-line employees must understand the financial consequences of their decisions and actions and senior executives must understand the drivers of long-term financial success. Kaplan and Norton assert that through a series of cause-and-effect relationships embodied in the balanced scorecard, the non-financial capabilities (i.e., customer, internal business process, and learning and growth) eventually become translated into superior financial performance. Thus, they advocate that a strategy-focused organization should be able to translate strategy into operational terms, align the organization to the strategy, make strategy everyone's everyday job, transform strategy into a continual process, and mobilize change through executive leadership. Figure 1 represents the four perspectives of a balanced scorecard as laid out by Kaplan and Norton.

DIFFERENCES BETWEEN THE GOVERNMENT AND PRIVATE SECTORS

Throughout the world, government organizations — regardless of whether the organization is federal, territorial, provincial, or municipal — are on a quest to achieve increased economy, efficiency, and effectiveness in service delivery to reinforce accountability, implement citizen-centric solutions, and enhance public trust within statutory authority. They

need to get a clear and accurate view of their performance not only to identify and align strategic initiatives, but also to better plan and execute service delivery for their customers (i.e., the citizens), communicate strategy organizationwide, and link strategic objectives with long-term goals and annual budgets. They are trying to be more business like and accordingly, they are trying to use available results-oriented private sector management tools (e.g., activity-based costing, benchmarking, total quality management, business process reengineering) in addition to the balanced scorecard. For example, in 1993, U.S. President Bill Clinton announced the National Performance Review, which was a governmentwide initiative to reinvent the American government. He then signed into law the Government Performance and Results Act of 1993. This legislation requires federal agencies to develop strategic plans for how they will deliver high-quality products and services to the American people. In the same year, President Clinton issued an executive order requiring federal agencies to determine the kind and quality of services their customers want.

Although the balanced scorecard was not developed specifically for the government sector, many organizations have begun adopting and adapting it to fit their needs. More research is needed as to how it can be effectively applied, but several government organizations (e.g., Royal Canadian Mounted Police, Farm Credit Canada, Workers' Compensation Board of the Northwest Territories and Nunavut, City of Charlotte, N.C., the Economic Development Administration of the U.S. Department of Commerce, Fulton County School System, Atlanta, Ga., the U.S. Department of Energy, The Procurement Division of the U.S. Department of Transportation, the City of Brisbane, Australia, Duke Children's Hospital in Durham, N.C., and the United Kingdom Ministry of Defence) have been successful in using the balanced scorecard. These organizations demonstrate that the balanced scorecard can be applied successfully to the government sector, but each had to shape its own model, which was different from the others, because the progress in balanced scorecard adoption by government organizations is still in its infancy. A 2002 article, "Performance Measurement and the Implementation of Balanced Scorecards in Municipal Governments," by Y. C. L. Chan and S. J. K. Ho, describes a survey of municipal governments in the United States showing that there has been very limited applications of the balanced scorecard even though most have developed measures on five performance perspectives, including financial, customer satisfaction, operating efficiency, innovation and change, and employee performance.

The bureaucratic paradigm and differing objectives of the government sector indicate some inherent problems with using the traditional version of the balanced scorecard in government organizations. Government organizations often place their customers or constituents — rather than the financials — at the top of their strategy maps. Therefore, as shown in Figure 2, the customer perspective should be at the top of the government sector's balanced scorecard, allowing the other three perspectives to move toward it. However, neither the standard balanced scorecard nor any other modified version is tailored to provide a blueprint as to how the other three perspectives (i.e., learning and growth, internal business process, and financial) ultimately move toward customers, which is the bottom line objective of any government organization.

Figure 2: Ideal perspectives of a balanced scorecard in the government sector

For example, The City of Charlotte, North Carolina — a successful implementer of the balanced scorecard — moved the customer perspective to the top of their scorecard after initially attempting to develop it with the financial perspective at the top. The reason behind this shift was their observations that the customers' view of organizational performance was more important in the government sector than targeting superior financial results.

In the private sector, the customers pay for and receive the services whereas in the government sector, the customers (i.e., citizens) do not necessarily or proportionately pay for the services they receive.

THE NEED FOR A GOVERNMENT SECTOR BALANCED SCORECARD

It is questionable whether the traditional balanced scorecard can be used in the government sector as an effective performance measurement and management tool. Although significant research has been conducted and various modifications to the current version of the balanced scorecard have been suggested for the private sector, no significant studies have been found recommending a generic balanced scorecard model for the government sector.

With customer (i.e., taxpayer) satisfaction being the bottom-line objective of every government organization, the balanced scorecard can be effective, if and only if, certain factors are carefully considered and strategically dealt with. The principal factor is the capability of the scorecard to translate all interrelationships into customer satisfaction. In this context, Admiral Archie Clemens, U.S. Navy Pacific Fleet Commander, once said, "We need to learn how to use our resources in
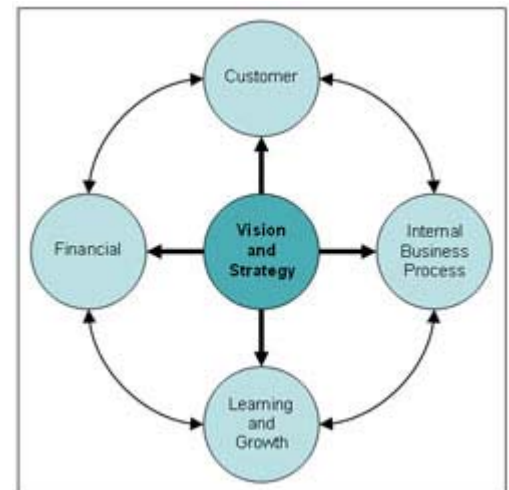
both war fighting and in the support area to do our business more efficiently. In this regard, we're like any other agency or private-sector business. We're under constant pressure to spend money wisely and be good stewards of the taxpayers' money." On another occasion, Al Gore, former vice president of the United States, stated, "We are going to make the federal government customer friendly. A lot of people don't realize that the federal government has customers. We have customers. The American People."

The next important factor is identifying appropriate generic measures (as demonstrated in Figures 3 and 4) capable of capturing the right indicators of performance.
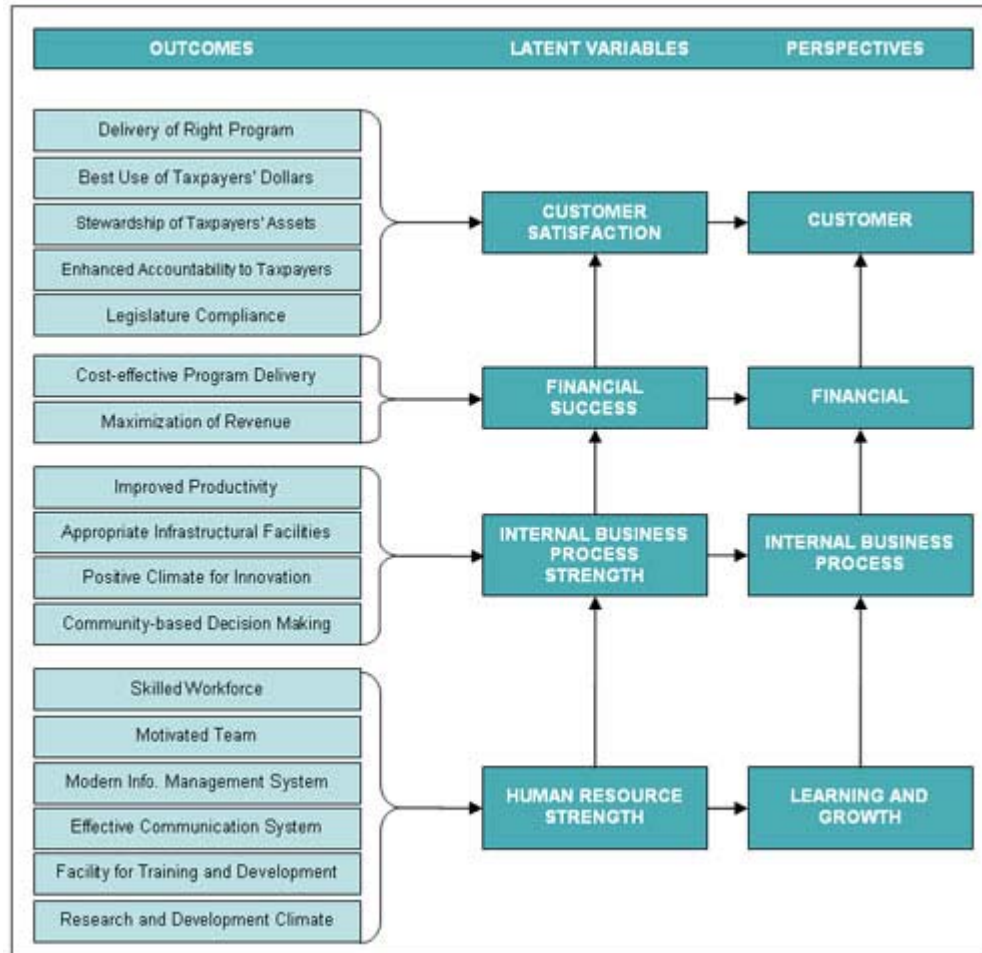

Figure 3: Suggested model for a government sector balanced scorecard

All of the above factors seem to have considerable impact on the ability of the balanced scorecard to ensure customer satisfaction. These factors, if positively dealt with, may contribute to employee satisfaction, superior employee performance, a sound internal business process, and in turn may lead to efficient stewardship of taxpayers' dollars. Furthermore, the best possible use of taxpayers' dollars may eventually lead to achieving the objectives of the bottom-line perspective. By rearranging the four perspectives of the balanced scorecard according to governmental priorities, it can be an effective tool in the government sector. Figure 3 demonstrates a suggested model showing the connection of the factors mentioned above.

RELATIONSHIPS REQUIRED TO BE TESTED

Given the differences between the government and private sectors, some important relationships must be tested to examine the applicability of the suggested version of the balanced scorecard for the government sector. The required tests include verifying that there is a positive and significant relationship between:

- Human resource strength and internal business process strength.
- Internal business process strength and financial success.
- Financial success and customer satisfaction.

Figure 4 shows some generic measures under each perspective that can be suggested to measure performance.

As represented in Figure 3, there are four latent variables, and each one corresponds to each of the four standard perspectives:

1. Human resource strength.
2. Internal process strength.
3. Financial success.
4. Customer satisfaction.

Figure 4 demonstrates that six measures (i.e., independent variables) are suggested for the latent variable human resource strength, four measures for the internal process strength, two for the financial success, and five for customer satisfaction.
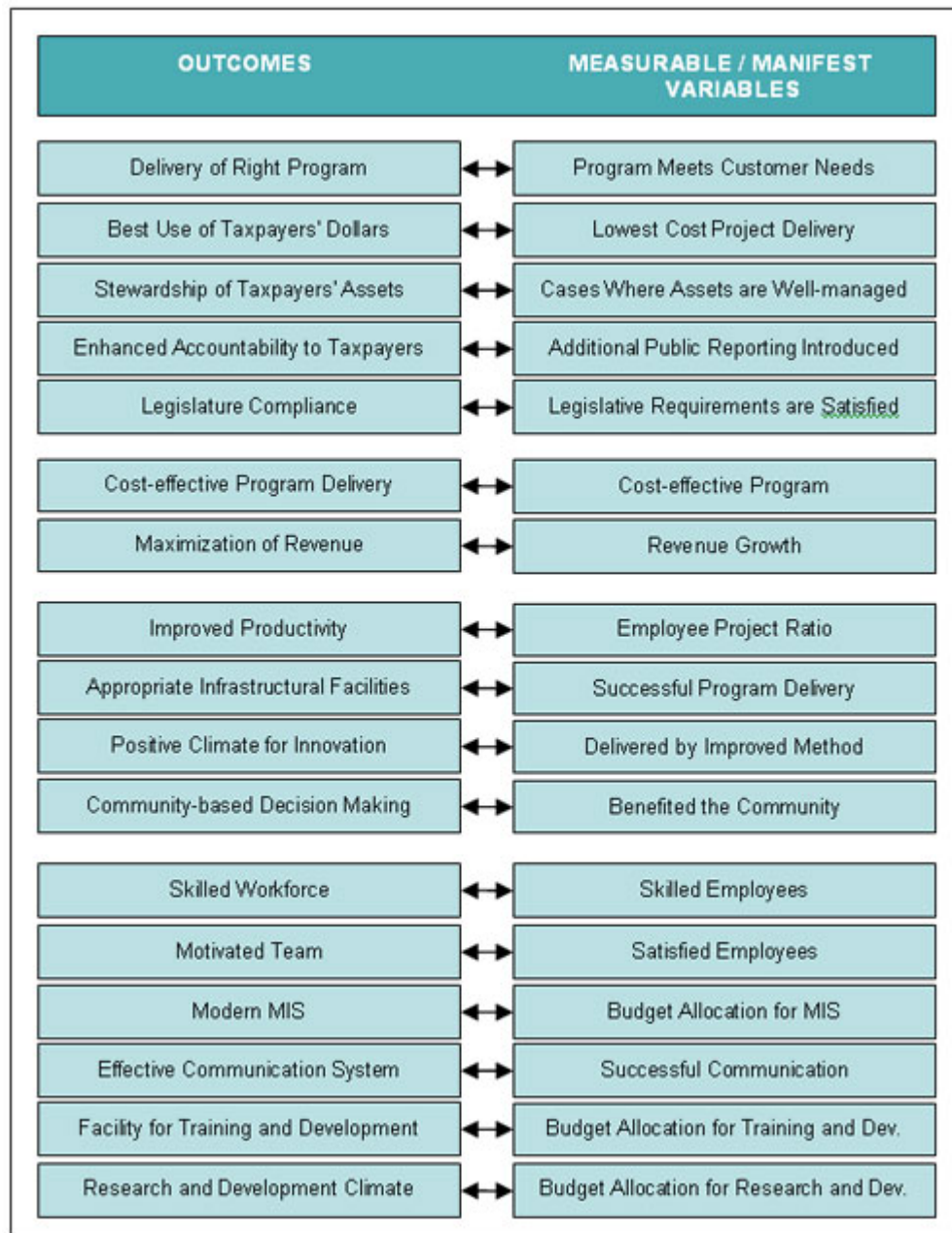
OUTCOMES	MEASURABLE / MANIFEST VARIABLES
Delivery of Right Program	Program Meets Customer Needs
Best Use of Taxpayers' Dollars	Lowest Cost Project Delivery
Stewardship of Taxpayers' Assets	Cases Where Assets are Well-managed
Enhanced Accountability to Taxpayers	Additional Public Reporting Introduced
Legislature Compliance	Legislative Requirements are Satisfied
Cost-effective Program Delivery	Cost-effective Program
Maximization of Revenue	Revenue Growth
Improved Productivity	Employee Project Ratio
Appropriate Infrastructural Facilities	Successful Program Delivery
Positive Climate for Innovation	Delivered by Improved Method
Community-based Decision Making	Benefited the Community
Skilled Workforce	Skilled Employees
Motivated Team	Satisfied Employees
Modern MIS	Budget Allocation for MIS
Effective Communication System	Successful Communication
Facility for Training and Development	Budget Allocation for Training and Dev.
Research and Development Climate	Budget Allocation for Research and Dev.

Figure 4: Suggested generic performance measures

FINAL THOUGHTS

A suitable model will result in improvement and modifications to the current version of the balanced scorecard and will enable government organizations to use it as an effective performance measurement and management tool for offering more citizen-centric solutions. A generic balanced scorecard model may fit most government organizations with little tailoring because most of these organizations have the ultimate objective of satisfying the citizens and the taxpayers. Government internal auditors will find such a model useful for delivering an adequate response to the requirement that internal auditors act more like doctors and less like police.

ADDITIONAL RESOURCES

- Balanced Scorecard Collaborative
- Implementing the Balanced Scorecard in State Government: Work in Progress (PDF, 513 KB)
- Building the Balanced Scorecard in Public Sector Organizations (PDF, 250 KB)

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GAP News
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Have Laptop, Will Work From Home: A Telecommuting Success Story

Faced with tighter hiring and recruiting budgets, government agencies are seeking alternatives to the traditional work environment to recruit and retain employees. Learn how one agency implemented telecommuting and find out how it works.

DANIEL R. DEVLIN, CPA
ASSISTANT INSPECTOR GENERAL FOR AUDIT,
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

In 2001, the Treasury Inspector General for Tax Administration (TIGTA) introduced a pilot program for its Offices of Audit and Investigation to mobilize its workforce and allow staff to choose where they could work most productively — in the office or at home. The pilot ran for six months and concluded with a formal assessment that indicated high levels of participant satisfaction and sustained work quality. Based on its success, TIGTA expanded the program to permit employees to work in an environment of unprecedented flexibility, mobility, and trust. Its telecommuting program continues to enjoy wide participation by staff, and is a key contributor to both the high level of employee satisfaction and low level of attrition. But has TIGTA paid a price for the popularity of its telecommuting program? Six years have passed since its inception and the lasting impact on a work environment — where few employees work from the office for much of the week — is something TIGTA is seeking to better understand through the results of the first formal assessment of the program.

TIGTA'S OFFICE OF AUDIT

The TIGTA Office of Audit provides audit oversight of the Internal Revenue Service (IRS). Barring none, the biggest challenge to the audit function is the size and complexity of this client. The IRS employees more than 100,000 employees, collects more than US $2.4 trillion in taxes annually, operates from 200 facilities, and enforces a tax code of more than 10,000 pages, which grows in length and complexity each year.

To improve federal tax administration through audit oversight, TIGTA abandoned its traditional headquarters and field structure and, in its place, organized 350 auditors into specialized teams. This new structure forced TIGTA to adopt management practices commensurate with such a mission and structure. Remote management of mobilized audit teams became its operating model.

TESTING THE WATERS WITH A TELECOMMUTING PILOT PROGRAM

An operating style to accommodate a distributed, specialized workforce drew TIGTA to the possibilities offered by emerging technologies — particularly telecommunications technology. TIGTA had already adopted Web-based automated workpapers to document its audits by 2001, but needed additional means to free its audit staff from the constraints of the traditional office, give them the means to transfer data, enable organizationwide communication, and safeguard the assets entrusted to employees. So, with the promise of what telecommunications technology could do to support a mobile workplace, TIGTA ventured into building an audit organization that relied on telecommuting.

The pilot TIGTA telecommuting program consisted of two groups of auditors and two groups of investigators in four cities and contained several formal procedures to govern its operation. Employees applied to participate and, once approved, entered into formal work agreements that stipulated the number of days they would work away from the office. Each staff member was evaluated for suitability to work remotely using a screening tool called Employee Assessment Questionnaire for Telecommuting Program (PDF, 33 KB). Staff was also trained on the unique demands of working remotely and provided with the necessary equipment and Internet service to do their jobs. The pilot ran for six months and after an assessment, TIGTA expanded it to the entire organization.

GAUGING TELECOMMUTING'S SUCCESS

The continuity of production was paramount to the success of telecommuting. Audit staff had, at the least, to maintain its level of productivity and efficiency and, at best, to improve for the program to sustain itself. Under the telecommuting program, the Office of Audit sustained its performance and, in many ways, excelled. Three measures TIGTA used to gauge the impact of telecommuting on its operations were productivity, audit impact, and efficiency.

- **Productivity:** In 2001, the base year, the Office of Audit issued 183 audit reports to the IRS. In each subsequent year, auditors exceeded that production level. The peak year was 2003 when TIGTA issued 212 audit reports — a 14 percent increase over 2001 levels.
- **Audit Impact:** TIGTA measures the financial value of its work to the IRS in one of two ways: first, in the form of recommendations to save money at the IRS and second, as recommendations to collect additional tax revenue. Since telecommuting began, the Office of Audit recommended ways to achieve, on average, US $640 million in savings from its annual audits. The five-year average falls short of the US $13 billion reported in the base year, which TGITA suspects to be an anomaly. Subsequent years are better reflections of what TGITA could achieve in the way of cost savings. However, the amount of additional tax revenue the IRS stands to collect as a result of its recommendations improved during the telecommuting period from US $13 billion in 2001 to an average of US $20 billion.
- **Efficiency:** One measure used to judge stewardship is the completion of audits within planned time frames. In 2001, 69 percent of the audits were completed on time. Since then, the percentage has increased steadily each year and in 2006, 81 percent of the audits were completed according to schedule.

BENEFITS BEYOND PRODUCTIVITY

The popularity of the telecommuting program at TIGTA led to the elimination of much of the leased space previously needed for its field offices. In 2003, TIGTA converted to a hotelling-based office setting where telecommuters no longer retained a permanent office space. In its place, those offices are now composed of open desks that are available to staff when necessary by using a reservation system. In the three cities where auditors "hotel," TIGTA saved approximately US $500,000 in rent costs.

In addition to these savings, TIGTA has been recognized by several organizations for demonstrating the feasibility and benefits of telecommuting in an audit environment. These organizations advocate the practice of telecommuting to improve employees' performance, contribute to reducing traffic in local communities, and save money through innovative space management practices. The TIGTA telecommuting program has also been featured in human resource and telework publications and generated frequent contacts from other government agencies.

Despite some decline in the number of audit employees since the inception of the telecommuting program, few staff members have left the organization to work elsewhere. The annual attrition rate since the introduction of telecommuting has been limited to approximately 1 percent. In its survey of TIGTA employees, OPM reported that 58 percent of TIGTA employees cited the opportunity to telecommute as their reason to work for the organization. These findings have proven to be a huge advantage when reaching out to hire new auditors. Numerous, highly-qualified applicants sought to work for TGITA and regularly cited the program as a selling point. Journeymen-level applicants commented that the program permits a work-life balance to manage family and personal obligations that they could not find in many other places. Younger applicants, recent graduates in particular, found that working remotely was similar to distance learning and online instructional courses they had experienced in college and graduate school. As such, new hires from across the age spectrum enthusiastically sought to join TIGTA.

Taken as a whole, the indicators of TIGTA's telecommuting program over the past six years point to success. Audit production and efficiency increased and are stable, employees are content, attrition is low, and the program is generating savings sufficient to offset the initial investment and annual recurring costs. Though few would contest that the program has succeeded, some would ask if there may be some consequence to the organization, intended or otherwise, that may not be evident. Indeed there is. The migration away from the office has changed the organizational culture in the Office of Audit. Typically, many of the audit staff are not at their office hotel on any given day. They are at home working. They are alone, apart from their peers and supervisors, left to concentrate on their tasks at hand with few interruptions. The opportunity to concentrate entirely on their work, the supportive attitude of their superiors, and the convenience and savings from no longer commuting to work each day has led to a positive attitude among the audit staff. Telecommuters in the Office of Audit are satisfied and committed to the organization more so than when the program began.

TELECOMMUTING PROGRAM ASSESSMENT

But is working alone all the time a good thing? Has the cultural shift to a distributed workforce contributed to an environment that will serve the long-term mission of contributing to the improvement of federal tax administration through competent audit oversight? TIGTA recently confronted these questions through its first comprehensive telecommuting assessment. Audit managers surveyed each employee in the Office of Audit to understand the implications of telecommuting on a variety of operational aspects. In designing its survey, TIGTA sought information on how the program is working today and how the program may have shifted from the results of its pilot program five years ago. An example of the survey results for the percentage of job performance change — perhaps the most important result and measurement — is highlighted in Table 1. Selected results organized around the broad themes of the survey are available here (PDF, 30 KB).

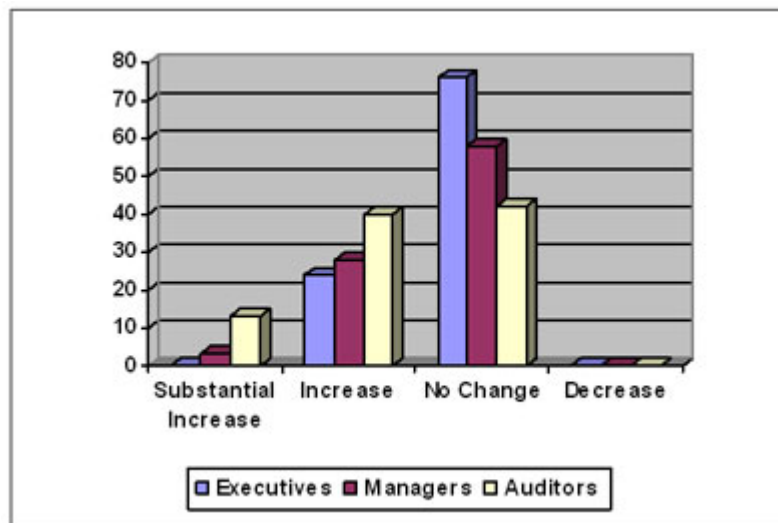*Table 1: Percentage of job performance change*

COMPARING TIGTA TO OTHER TELECOMMUTING ORGANIZATIONS

From TIGTA's assessment, it is clear that telecommuters are producing quality work on time. Job satisfaction is high across the board, and management support for the program is strong. The audit staff is honoring its part of the agreement by sustaining a strong work ethic and not abusing the liberties the program offers.

Culturally, telecommuting has resulted in a shift from managing by observing worker engagement to managing by assigning tasks and setting deadlines. Results show this shift in organizational culture has been worthwhile, yet TIGTA is faced with a changed workforce. It is now composed of staff working away from one another most of the time. Face-to-face time with their supervisors has declined and so too has the ancillary benefit that personal interactions contribute. The synergy generated from sharing experiences and generating new ideas and perspectives — traditional strengths of the TIGTA's Office of Audit — may be in jeopardy, which is a fact demonstrated by the audit staff's admissions in the survey. When asked how interacting with one another has changed under telecommuting, 46 percent of the survey respondents indicated that they interact less with their peers than when they worked together in the office. Many rued the decline in personal interaction and mentioned the infrequency of spontaneous discussion, informal information sharing on the operations of the IRS, and a general decline in the awareness of their coworkers' lives as things that were lost by working at home.

This awareness concerns TIGTA managers as they look to the future workplace and workforce. To better understand these changes and how other organizations are managing their telecommuting programs, TIGTA compared its program with other organizations. TIGTA first looked at the recent experience of Best Buy's corporate program and the collective results of a recent telecommuting survey of federal agencies.

Best Buy

In 2006, *Business Week* featured a story on a program implemented at the headquarters of Best Buy Co. Inc. The company undertook an experiment to improve work-life balance among its workforce in 2003 — a workforce beset by stress, burnout, and high turnover. The program, called results-only work environment (ROWE), allows employees to work wherever and whenever they want as long as they get their work done.

ROWE permits maximum flexibility for employees to structure their time and location with the overriding principle that the work be done on time. Like other companies, including IBM and Sun Microsystems Inc., Best Buy saw that the cost-saving opportunities from telecommuting are critical to profitability while lower employee turnover and improved job satisfaction are essential to the success of its new business initiatives. Rather than viewing such an arrangement as a giveaway to staff, Best Buy officials see the program as operationally indispensable.

The ROWE program performance metrics follow a track similar to TIGTA's results. Employee turnover has fallen from 16

percent per year to 0 percent since the program's inception. Office productivity is up 35 percent overall and the increase in orders processed by workers in the ROWE program is up 13 percent to 18 percent over those working in the office. Employee engagement is high and Best Buy is plowing its savings from the program directly back into its new customer service initiatives.

Survey of Federal Agencies' Telecommuting Practices

In November 2006, the Telework Exchange, a telecommuting advocacy group, surveyed 75 federal agencies on their telecommuting practices. The results showed that management support for the practice varied with the degree to which managers themselves actually telecommute. Of managers who participate in telecommuting, 75 percent endorse the practice. Managers noted the work-life balance provided by telecommuting contributes to retaining current staff and recruiting new employees.

The drawbacks to telecommuting were common to both TIGTA and Best Buy. Managers are concerned about losing control over employees and the risk of declining productivity. More so, managers worry that the decline in face-to-face contact will impair the operation of their agencies; many saw this as the principle telecommuting challenge in the federal government. Additionally, they believe that working remotely could adversely impact communications within their agencies and departments.

MOVING FORWARD

The telecommuting experiences of TIGTA, Best Buy, and federal managers demonstrate valuable ways to improve operations, save money, and boost employee job satisfaction. However, all stress the urgency of maintaining the connectedness of staff and keeping personal contact and direct communications energized. Many telecommuters themselves prefer to work away from the organization for sound reasons (e.g., productivity, timeliness, efficiency), but it is clear that keeping the flow of ideas and the personal rapport among staff members serves the long-term interests of the organization. In the case of TIGTA, the complexity of the IRS and the vastness of its audit oversight obligations demand that it carefully manage its telecommuting program to avoid alienating its workforce through the extended isolation that can occur when working away from the office.

As TIGTA modifies its telecommuting policies, its audit managers will reemphasize the requirement to routinely return employees from their home work environments and immerse them into the office environment to reinvigorate their sense of belonging to a community of peers and to the organization as whole. In keeping its staff connected to one another by carefully managing its telecommuting program, TIGTA hopes to nurture the high level of job satisfaction among its current staff and to sustain an organization that is inviting to prospective employees. However, TIGTA will watch its critical indicators at all times (e.g., productivity, impact, and efficiency) for evidence that its oversight role of the IRS and the federal tax system is well served by its mobilized workforce.

Daniel R. Devlin, CPA, is the assistant inspector general for audit of Small Business and Corporate Programs in the Treasury Inspector General for Tax Administration. He has held numerous positions in the federal auditing and accountability community, having worked at the U.S. General Accounting Office and the Offices of the Inspector General at the U.S. Department of Health and Human Services and the Social Security Administration. In 2001, he managed the development and piloting of the telecommuting program at TIGTA.

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GAO's Yellow Book Gets Its First Facelift in Four Years

After an extensive review process, the GAO revised its *Government Auditing Standards* with a heightened focus on the ethical principles underlying the work of those who audit government programs and activities.

The U.S. Government Accountability Office (GAO) has issued revisions to its *Government Auditing Standards*, commonly referred to as the Yellow Book. First published in 1972 and last updated in 2003, the standards emphasize the critical role of government audits in achieving credibility and accountability in government. This revision of the standards went through an extensive process that considered public comments and input from the comptroller general's Advisory Council on Government Auditing Standards, which includes experts in financial and performance auditing and reporting from the private sector, academia, and federal, state, and local governments.

The January 2007 version supersedes the 2003 revision and contains the final revisions to the standards except for the quality control and peer review sections in Chapter 3, which is being reexposed for comment.

The 2007 revision reinforces transparency and accountability, and provides a framework for high-quality government audits that add value. Significant changes to the Yellow Book include:

- Emphasizing ethical principles as the foundation, discipline, and structure behind the standards' implementation, including five key ethical principles that should guide the work of those who audit government programs and operations.
- Clarifying and streamlining discussions on the impact of non-audit professional services and their impact on auditor independence.
- Updating financial audit standards based on recent developments in increased transparency surrounding restatements and financial auditing and internal control.
- Enhancing performance audit standards that elaborate on the overall framework for high-quality performance auditing, including reasonable assurance and its relationship to audit risk, and the levels of evidence used to support audit findings and conclusions.

The changes also help to clarify the standards through standardized language that defines the auditor's level of responsibility and distinguish between auditor requirements and additional guidance. In addition, the revised standards reinforce the key role of internal auditing in maintaining accountability and providing information for making improvements in government operations.

The complete revision of the *Government Auditing Standards* is expected to be available within the next few months after the quality assurance and peer review sections are finalized and incorporated into the standards. The standards will be effective for financial audits, performance audits, and attestation engagements beginning on or after Jan. 1, 2008, with early implementation encouraged.

The revised *Government Auditing Standards*, as well as the exposure draft of the proposed revisions to Standards for Quality Control and Assurance and Peer Review, can be accessed on the GAO's Web site.

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The IIA Welcomes Its First Director of Government Auditing Programs

Since late 2005, when IIA President Dave Richards announced The IIA's strategy to create a program to dramatically increase service to government auditors, efforts have been underway to establishing a government audit resource — someone from the world of government auditing — at The IIA. At the close of 2006, *GAP News* met with Richards and learned that The IIA obtained approval to add the new staff position in 2007. This position will, according to Richards, "drive the next iteration of our strategy because that person will have a connection to government and the network — the network of not only associations, but also of people in the business of government auditing."

The wait for The IIA's government audit resource is over. In May, Barry Snyder, CIA, CGAP, CISA, a recently retired inspector general of the U.S. Federal Reserve Board, will become The IIA's first director of government auditing programs. In this role, Snyder will spearhead the development and execution of The IIA's global efforts to promote auditing in the public sector at the national, regional, and local levels, as well as help meet the guidance, certification, information, education, and support needs of government audit members. He also will serve as liaison between IIA headquarters and the Government Relations Committee on which he has served for six years.

"We are very fortunate to add Barry Snyder to The IIA team," comments Albert Holzinger, The IIA's chief operating officer. "He will be instrumental in helping our government initiative get to the next level of excellence."

In addition to his 19-year career with the U.S. Federal Reserve Board, Snyder spent 14 years with the U.S. Government Accountability Office where he was vice chair of the Executive Council on Integrity and Efficiency, which comprises more than 30 inspector generals. In addition, he was twice appointed to the Comptroller General's Advisory Council on Government Standards where he continues to help establish, update, and enhance generally accepted government audit standards.

Snyder will have much work to do once he settles into his new role. The internal audit role in government is growing in importance around the world and governments across the globe are interested not only in staffing competent internal auditors, but also keeping them current with the right kind of training. This is a challenge Snyder both welcomes and looks forward to. According to Holzinger, "Barry has the experience, contacts, and respect within the government audit community to establish an enduring legacy of IIA service to this segment of the profession."

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Working Together to Serve Local Government Auditors

CORRIE STOKES, CIA, CGAP
ALGA COMMUNICATIONS COMMITTEE CHAIR AND
ASSISTANT CITY AUDITOR, AUSTIN, TEXAS

The Association of Local Government Auditors (ALGA) and The IIA recently signed a memorandum of understanding (MOU) to create a structure and process that will enable both organizations to leverage each other's work for the benefit of local government auditors. Through this new partnership, ALGA and The IIA have agreed to work together in areas of mutual interest and benefit to their members, including advocacy, professionalism, membership, certification, and training. The MOU defines the optimal scope and breadth of cooperation, identifies areas in which there is potential for collaboration, and clarifies the expectations of both parties.

Several collaborative initiatives are already under way, including:

- Creating a position paper on *The Role of Auditing in Public Sector Governance* (PDF, 7.56 MB).
- Completing a comparison analysis of the Professional Practices Framework (the Red Book) and the *Government Auditing Standards* (the Yellow Book).
- Promoting resources through both organizations' Web sites.
- Integrating volunteers on each other's relevant committees.
- Jointly promoting professional development opportunities and professional certifications.
- Sharing respective government publications with government members of both organizations.

Although both organizations have worked together on selected initiatives in the past, no formal partnership was in place. However, with the introduction of this MOU, ALGA and The IIA believe that this partnership will effectively represent local government auditors within the audit profession by delivering a clear, consistent message that reflects the many voices of local government auditors.

The partnership is best summarized by Albert Holzinger, chief operating officer of The IIA, "This formal partnership will help members of both organizations benefit from the many synergies we hope to create in areas of guidance, development, and training. I am especially excited about joining forces with ALGA's leadership team to forcefully advocate on behalf of internal audit functions whose value is challenged by city officials."

To kick off this new partnership, ALGA is offering IIA members the opportunity to attend its 2007 Annual Conference at the ALGA member rate. For more information or to register, visit ALGA's Web site.

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Computer-based IIA Certification Exams

Beginning Feb. 1, 2008, exams for the globally recognized Certified Internal Auditor® (CIA®) will be offered via computer-based testing. The IIA's specialty certifications, including the Certified Government Auditing Professional® (CGAP®), Certified Financial Services Auditor® (CFSA®), and the Certification in Control Self-assessment® (CCSA®), also will transition to computer-based testing. The new delivery method will make the exams more convenient and accessible to candidates and will expand exam sites from 250 to more than 400.

The subject matter covered and passing standards will remain the same, and the exams will continue to be administered in the 17 languages currently offered. Fewer test questions and the elimination of test booklets and answer sheets will reduce the amount of time needed to complete the exams. The last written exams will be offered in November 2007. For more information on this effort, contact The IIA's Certification team.

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The IIA Proposes Changes to Its Professional Practices Framework

As the internal audit profession continues to evolve, The IIA and its leaders have issued an exposure draft proposing enhanced revisions to The IIA's Professional Practices Framework (PPF).

To emphasize that the PPF is international in scope, a task force of global internal audit leaders has renamed the framework the International Professional Practices Framework (IPPF) and proposes to reduce the scope of the PPF — from all guidance to authoritative guidance only — including guidance issued by an IIA international technical committee following the appropriate due process. An overview of the changes is summarized in the exposure draft and in a table comparing the elements contained in the current PPF to the proposed IPPF.

The proposed IPPF, which has a 90-day exposure period, can be downloaded from The IIA's Web site. The IIA welcomes comments through April 30 at guidance@theiia.org.

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New Book Brings Understanding of Public Internal Financial Control to Auditors Worldwide

The IIA Research Foundation recently announced the publication of _Public Internal Financial Control (PIFC) – A New Framework for Public Sector Management_ by Alain-Gerard Cohen. With global implications for auditors worldwide, the book's main purpose is to bridge cultural divides to bring an understanding of modern internal control systems to the "Old World" and help explain to the "New World" how to communicate effectively on these topics.

The PIFC concept was developed in the late 1990s as a means for Eastern Bloc countries that are working toward full European Union membership to implement the necessary control systems to safeguard public resources. Lately, the PIFC concept has become equally relevant for developing countries whose governance structures parallel the public-law model.

"We took on this initiative to provide auditors with more information on a global basis," explained Bonnie Ulmer, director of IIA Research Foundation operations. "We translated it from French to English and adapted the content to suit a global audience. It's a valuable resource for auditors in developing countries as well as for auditors seeking to better understand the governance structures in other countries."

Public Internal Financial Control (PIFC) – A New Framework for Public Sector Management recognizes today's challenges and provides a useful guide to implementing modern management control systems through a tailored and evolutionary process. Its position that we should seek "evolution" rather than "revolution" clearly recognizes the circumstances of public sector managers who are confronting unprecedented changes in their processes, organizational structures, and even their ways of thinking about control.

For more information about this book, click here.

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Bridging the Gap From Research to Practice: Furthering The IIA's Commitment to Government Auditors

The IIA has long advocated the importance and value of performance auditing in government as a tool to evaluate whether a program has achieved its objectives, expressed as measurable performance standards. Last year, IIA President Dave Richards listed performance auditing — holding government agencies accountable for the funds that have been allocated for various government programs — high on the list of challenges facing government auditing throughout the world. According to Richards, "Legislative bodies often pass laws that fund different programs, but after that, they transfer the responsibility of monitoring the efficiency and effectiveness of these programs to government administrators in the executive branch. Without an external function to monitor the programs, there is never any reporting back to the legislature or the general public that shows how the funds were used and whether the objectives were accomplished."

To continue its efforts in educating and training internal auditors on performance auditing, The IIA is engaged in a project entitled "Bridging the Gap From Research to Practice: Advancing Auditor Roles in Government Performance Measurement," which is funded in large part by a US $300,000 grant from the Alfred P. Sloan Foundation. The IIA will use these funds to reach the project's ultimate goal to stimulate greater involvement in performance measurement by state and local auditors in North America — especially in the United States — as defined by the framework of auditor roles and practices. The project's intent is also to stimulate long-term growth in the use of the roles and practices beyond the period of the grant and that they become part of a recognized discipline within the audit profession beyond the life of the project.

To achieve this, The IIA is gathering leading performance auditing practices to develop four seminars and numerous conference presentations on this topic, which is becoming increasingly important to government auditors around the globe. The IIA will also use these funds to develop an interactive Web site, which has the potential to help government entities become more efficient and accountable to citizens than financial or fraud auditing alone could. This new project builds on past Sloan Foundation-funded research by The IIA Research Foundation, which led to the publishing of *Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels* in May 2004.

The first seminar is scheduled to run this fall at the Government Auditing Conference, and a beta version of the Web site will be offered in late spring. More information will be available during the coming months on The IIA's Web site.

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GAP in the News

Handbook Provides In-depth Information Security Guidance
To help government, public, and private organizations establish and implement effective information security programs, the U.S. National Institute of Standards and Technology's Information Technology Laboratory released Special Publication 800-100, *Information Security Handbook: A Guide for Managers*, which provides a broad overview of information security program elements to assist managers in understanding how to establish and implement an information security program.
http://csrc.ncsl.nist.gov/publications/nistpubs/800-100/SP800-100-Mar07-2007.pdf (PDF, 9.33 MB)

500 U.K. Government Web Sites Face the Ax
More than 500 government Web sites in the United Kingdom could be cut as part of a major review of the public sector's online offering. In a move that the government claimed will "benefit tens of millions of users", only 26 of the sites examined so far are certain to be retained.
http://www.silicon.com/publicsector/0,3800010403,39165063,00.htm

Board Issues Report on Auditors' Implementation of PCAOB Standards
The U.S. Public Company Accounting Oversight Board (PCAOB) recently issued a report that discusses auditors' implementation of PCAOB interim standards regarding the auditor's responsibility with respect to fraud.
http://www.pcaobus.org/News_and_Events/News/2007/01-22.aspx

U.N. Chief Wants Audit of Certain U.N. Funds Abroad
United Nations (U.N.) Secretary-General Ban Ki-moon recently called for external audits of some U.N. programs to see if they were free of government interference.
http://www.alertnet.org/thenews/newsdesk/N22483423.htm

Leaked Crocus Document Is a "Smoking Gun"
Manitoba, Canada's opposition parties are calling for ministerial resignations and a new investigation saying a leaked cabinet document that has surfaced shows the government ignored red flags about the Crocus Investment Fund in 2000.
http://www.cbc.ca/money/story/2007/02/26/crocus-documents.html

Australian Foreign Minister Welcomes U.N. Audit of North Korean Aid
Australian Foreign Minister Alexander Downer welcomed a decision by the United Nations to audit its operations in North Korea.
http://www.iht.com/articles/ap/2007/01/29/asia/AS-GEN-Australia-UN-NKorea-Money.php

OAS to Support Electoral Registry Audit in El Salvador
The Organization of American States recently signed an agreement with the government of El Salvador to support a full audit of the electoral registry prior to the country's 2009 presidential and legislative elections.
http://media-newswire.com/release_1043389.html

Audit Finds Widespread Irregularities
Government auditors have discovered 280 billion yuan (US $36 billion) in accounting irregularities in companies and government departments across China.
http://news.xinhuanet.com/english/2007-02/11/content_5726424.htm

U.N. Program Halts Work in North Korea
The United Nations (U.N.) Development Program suspended its operations in North Korea because Pyongyang failed to meet conditions set by the agency's board following U.S. allegations that U.N. aid money was being diverted to Kim Jong

Il's regime.
http://seattlepi.nwsource.com/national/1104AP_UN_NKorea_Development_Program.html

Corruption and Fraud Affect Financial and Property Management
Angolan Prime Minister Fernando da Piedade Dias dos Santos said corruption, fraud, and unfair appropriation of public funds are factors affecting the effective control of Africa's financial and patrimonial management.
http://allafrica.com/stories/200703051327.html

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EDITOR'S NOTE: If you have a favorite online resource that you use, please let us know about it! You can e-mail the editor.

Guidance

The following sites provide useful information about government audit standards, benchmarking, and best practices.

Government Auditing Standards 2003 Revision (Yellow Book) supersedes the 1994 revision, including amendments 1 through 3. Its provisions are effective for financial audits and attestation engagements of periods ending on or after Jan. 1, 2004, and for performance audits beginning on or after Jan. 1, 2004. Early application is permissible.
http://www.gao.gov/govaud/yb/2003/html/

Professional Practices Framework (PPF), developed and maintained by The IIA, offers practitioners a full range of internal audit guidance.
http://www.theiia.org/index.cfm?doc_id=1625

Chartered Accountants of Canada offers a brochure designed to help elected officials, the media, and taxpayers enhance their understanding of, and ask good questions about, government finances and financial statements. It also contains public sector accounting news and updates.
http://www.cica.ca/index.cfm/ci_id/225/la_id/1.htm

American Institute of Certified Public Accountants (AICPA) has developed industry-specific guidance regarding financial accounting and reporting matters.
http://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Accounting+Standards/

Canada's New Policy on Internal Audit outlines Canada's new internal audit policy that highlights significant measures to increase accountability and transparency in the federal government.
http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/ia-vi/npia-npvi_e.asp

IIA Government Auditors' Resources is designed to help the government auditor gain access to potentially useful Internet sites. The sites are organized by five major headings: Standards and Control/Risk Models, Government Audit Practice, Government Audit Methodologies and Skills, Government Audit Environment, and Useful Sites for Government Auditors.
http://www.theiia.org/?doc_id=1203

U.S. Office of Management and Budget (OMB) Circulars includes instructions or information issued by OMB to federal agencies. Circulars are indexed by major categories: Budget, State and Local Governments, Educational and Non-profit Institutions, Federal Procurement, Federal Financial Management, Federal Information Resources/Data Collection, Other Special Purpose.
http://www.whitehouse.gov/omb/circulars/

Associations for Government Auditors is a site offered by the AICPA that lists pertinent associations that serve the unique needs of government auditors. It's listed as a tool for audit committees, but also is useful to auditors in the field.
http://www.aicpa.org/audcommctr/toolkitsgovt/resources.htm

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News

United Nations (U.N.) News Service includes news stories involving the U.N. It also breaks international news into categories: Peace and Security, Economic Development, Humanitarian Aid, Environment, Human Rights, U.N. Affairs, Women/Children/Population, Law/Crime Prevention, Health/Poverty, Culture/Education.
http://www.un.org/News/

GovSpot News offers comprehensive government news broken into the following categories: World, Federal, State and Local, Legislative, Departments, Military, Legal, Technology, Government Employees, Government Contractors.
http://www.govspot.com/news/government.htm

CNN and *Time* Magazine's Politics Page offers news and commentary on U.S. politics.
http://www.cnn.com/POLITICS/

World News Connection provides materials to the National Technical Information Service by the Foreign Broadcast Information Service (FBIS). Analysts from the FBIS's domestic and overseas bureaus monitor timely and pertinent open-source materials.
http://wnc.dialog.com/index.cfm

Federal Computer Week provides late-breaking government news, as well as topical news in the following departments: management, e-government, policy, homeland security, technology, security, defense, state, and local (at bottom of news page).
http://www.fcw.com/index.asp

The American Institute of Certified Public Accountant Government News provides news pertinent to government auditors in their Governmental Audit Quality Center.
http://gaqc.aicpa.org/

Center for Public Integrity News is a nonprofit, nonpartisan, tax-exempt organization that conducts investigative research and reporting on public policy issues in the United States and around the world.
http://www.publicintegrity.org/about/about.aspx?act=inthenews

Government Innovators Network, produced by The Ash Institute for Democratic Governance and Innovation at Harvard's John F. Kennedy School of Government, is a marketplace of ideas and examples of government innovation.
http://www.innovations.harvard.edu/

Ethics in the News provides a selection of ethics-related news stories gathered from all over the Web in order to stimulate ethical reflection and debate.
http://www.ethics.org.au/things_to_read/ethics_in_the_news/index.htm

Foreign Policy is a source for global politics, economics, and ideas.
http://www.foreignpolicy.com/

Government Technology focuses on U.S. state and local government technology issues with the following categories: Government Information Services, Homeland Security, Integration and Collaboration, E-government, International, Justice and Public Safety, and Local Government.
http://www.govtech.net/

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Audit Reports

The following Web sites provide access to hundreds of audit reports that can be used as templates and for benchmarking purposes.

Audit Report Search Engine was developed by the National State Auditors Association (NSAA) and includes location and/or topic parameters. The site consists of summary paragraphs describing key information contained in issued audit reports. Each summary paragraph provides a link to obtain the complete report.
http://www.osc.state.ny.us/nsaa/

Government Accountability Office Audit Report Search Engine contains reports on audits, surveys, investigations, and evaluations of federal programs conducted by the GAO. All published reports, testimonies, correspondence, and special publications are included.
http://www.gpoaccess.gov/gaoreports/

Audit Reports by Country is provided by INTOSAI and includes an extensive audit report repository by country.
http://www.intosai.org/en/portal/documents/intosai/audit_related/

Searchable Single Audit Database enables users to search for audit reports by auditee name, complete nine-digit EIN, or state abbreviation.
http://harvester.census.gov/sac/dissem/entity.html

Audit Report Search Engine enables users to search for a U.S. Department of Labor audit reports by year, region, or a combination.
http://www.oig.dol.gov/public/reports/oa/text_only_main.htm

Extensive List of Audit Reports: Federal Communications Commission includes audit reports issued from 1994 to 2006.
http://www.fcc.gov/oig/oigreportsaudit.html

DOI's Environmental Audit Reports is provided by the U.S. Department of the Interior.
http://www.doi.gov/greening/auditing/dap.html

Medical Outcomes Audit Program is provided by the U.S. Food and Drug Administration.
http://www.fda.gov/cdrh/mammography/robohelp/medical_outcomes_audit_program.htm

Audit Practice Aids (includes audit programs) is provided by the Auditor of State for Iowa and includes guidelines setting forth accounting and auditing standards to be applied in audits of governmental subdivisions. These guidelines include audit programs and sample reports.
http://auditor.iowa.gov/practice_aids/paids.htm

Foreign Audit Reports — offered by the United States Department of Agriculture — are comprehensive audits of foreign country inspection systems to ensure compliance with the Federal Meat Inspection Act, the Poultry Inspection Act, and the Egg Products Inspection Act. Current and past reports are available for download.
http://www.fsis.usda.gov/regulations/Foreign_Audit_Reports/index.asp

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Performance Measurements

Performance Measurements for Government lists measurement initiatives broken down into the following categories: local, state, federal, international, higher education, public not-for-profit, and resources by service area.
http://www.seagov.org/initiatives/

The International City/County Management Association's Center for Performance Measurement is dedicated to helping local governments measure, compare, and improve municipal service delivery. ICMA's Comparative Performance Measurement Program currently assists more than 100 cities and counties in the United States and Canada with the collections, analysis, and application of performance information.
http://www.icma.org/

Glossary of Performance Measurement Terms lists definitions for performance measurement terms from "accountability" to "verification."
http://www.seagov.org/resources/glossary.shtml

Performance Measurement: Guidelines, Myths, and Examples provides guidelines for selecting measurements, myths about measurements, examples of measurements, and general resources.
http://www.managementhelp.org/perf_mng/measure.htm

Citizen-driven Government Performance Measurement Case Studies features narratives of citizen-driven initiatives that involve citizens in the measurement of government performance.
http://www.andromeda.rutgers.edu/~ncpp/cdgp/cases.html

Performance Measurement Resources provides a collection of citizen surveys, performance measurement manuals, and a bibliography of performance measurement and citizen satisfaction.
http://www.andromeda.rutgers.edu/~ncpp/cdgp/teaching.html

Performance Measurement Handbooks
This site contains the following Performance Measurement documents:

- *Establishing an Integrated Performance Measurement System*
- *How to Measure Performance — A Handbook of Techniques and Tools*
- *Guidelines for Performance Measurement (DOE G 120.1-5)*
- *A Brief Overview of Performance Measurement in the U.S. Department of Energy*
- *A Guide to Strategically Planning, Training, and Measuring Results*
- *Balancing Measures: Best Practices in Performance Management*
- *Serving the American Public: Best Practices in Performance Measurement*
- *Performance Measurement of Research and Development (R&D) Activities*

http://www.orau.gov/pbm/documents/documents.html

Resources for Risk: Benchmarking and Performance Measurement includes a list of online resources to provide background on the uses and processes of benchmarking and performance measurement put out by the Public Entity Risk Institute.
http://www.riskinstitute.org/PERI/PTR/ptr_benchmark.htm

The Performance Institute is a private, nonpartisan think tank improving government results through the principles of performance, competition, transparency, and accountability.
http://www.performanceweb.org/

Reporting Performance Information presents a set of suggested criteria for use in developing external reports on performance information.
http://www.seagov.org/sea_gasb_project/suggested_criteria.shtml

Example Performance Indicators offers samples of indicators used in the Comparative Performance Measurement Program — including sample graphs — for the following services: police, fire and emergency medical, neighborhood, and support services.
http://www1.icma.org/main/bc.asp?bcid=133&hsid=1&ssid1=50&ssid2=220&ssid3=299

The Center on Municipal Government Performance is creating ways in which the public can fairly and accurately monitor, assess, and/or measure the performance of certain governmental functions that people consider critically important.
http://www.fcny.org/cmgp/

Performance Measurement Association is a global network based in the United Kingdom for those interested in the theory and practice of performance measurement and management.
http://www.som.cranfield.ac.uk/som/research/centres/cbp/pma/

Fairfax County Performance Measurement Initiative offers manuals, a training slide show, and other resources used by Fairfax County, Va., to measure performance.
http://www.co.fairfax.va.us/dmb/PERF_MEASURE.htm

Center for Disease Control Performance Measurement Resources includes links with extensive information helpful for conducting an evaluation project. Resources are divided into the following groups:

- Ethics, Principles, and Standards
- Organizations, Societies, Foundations, Associations
- Journals and Online Publications
- Step-by-Step Manuals
- Logic Model Resources
- Planning and Performance Improvement Tools
- Reports and Publications: General
- Reports and Publications: GPRA
- Suggestions

http://www.cdc.gov/eval/resources.htm

Sample Data-collection Template is a template used by Kansas City, Mo.
http://www.marc.org/performance/Performance%20Measurement%20Templates%2095.xls

Performance Measures by Functional Area lists performance-measurement resources broken into sectors:

Administration
http://www.andromeda.rutgers.edu/~ncpp/cdgp/clerk.htm

Economic Development
http://www.andromeda.rutgers.edu/~ncpp/cdgp/econdev.htm

Law Enforcement
http://newark.rutgers.edu/~ncpp/cdgp/teaching/service%20areas/police.html
http://www.mrsc.org/publications/levelserv.pdf#PoliceLOS
http://www.ncjrs.org/pdffiles/fs-9771.pdf
http://www.ncjrs.org/pdffiles/167255.pdf

Parks
http://newark.rutgers.edu/~ncpp/cdgp/teaching/service%20areas/parks.html

Public Health
http://newark.rutgers.edu/~ncpp/cdgp/teaching/service%20areas/health.html

Risk Management

http://www.eriskcenter.org/assets/pdfs/Benchmarking_Guidelines.pdf

Streets, Roads, Traffic
http://newark.rutgers.edu/~ncpp/cdgp/teaching/service%20areas/roads.html
http://newark.rutgers.edu/~ncpp/cdgp/teaching/service%20areas/sanitation.html

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Audit Programs

The following Web sites provide samples of audit programs across a variety of sectors.

17 Examples of Audit Programs is provided by the Office of the City Auditor, San Jose, Calif.
http://www.sanjoseca.gov/auditor/FWAuditProg/Fieldwork.htm

Drug and Alcohol Testing Audit Program is provided by the U.S. Federal Transit Administration.
http://transit-safety.volpe.dot.gov/Safety/DATesting/Audit/default.asp

National Performance Audit Program is provided by the Environmental Protection Agency.
http://www.epa.gov/ttn/amtic/npaplist.html

Human Resource Audit Program is provided by the Oregon state government Web site.
http://egov.oregon.gov/DAS/HR/audit.shtml

Focused Assessment Program Documents are used by the U.S. Customs and Border Protection regulatory auditors when conducting focused assessments. While these documents contain the audit program, sampling methodology, and technical information for pre-assessment survey, they also provide guidance for importers.
http://www.cbp.gov/xp/cgov/import/reg_audit/focused_assessment/fap_documents/

Small Business Administration Audit Program is provided by the Office of the Inspector General, U.S. Small Business Administration.
http://www.sba.gov/sops/9010/sop90105.pdf

Information Technology Audit Program is provided by the Farm Credit Administration.
http://www.fca.gov/Download/itaudit.pdf

Rural Rental Housing Audit Program provides instruction and guidance for independent public accountants in conducting agreed-upon procedures engagements of recipients of Rural Development loans, except for those audits required to be performed in accordance with the U.S. Office of Management and Budget Circular A-133.
http://www.usda.gov/oig/webdocs/FINALAUDPROG050414.pdf

Performance Audit Program is provided by USAID, an independent federal government agency that receives overall foreign policy guidance from the Secretary of State.
http://www.usaid.gov/policy/ads/500/592.pdf

Department of Justice Audit Program is a site helpful for evaluating the process for identifying, preventing, and recovering improper and erroneous payments.
http://www.usdoj.gov/oig/reports/plus/a0519/index.htm

Audit Practice Aids (with audit programs) includes guidelines from the Auditor of State for Iowa setting forth accounting and auditing standards to be applied in audits of governmental subdivisions. These guidelines include audit programs and sample reports.
http://auditor.iowa.gov/practice_aids/paids.htm

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Checklists

The following links provide examples of checklists of varying scopes, objectives, and styles. These checklists can be used as templates and modified to conform to an audit's unique objectives.

AICPA Government Checklists, Questionnaires, and Guidelines is an extensive list of government checklists put out by the American Institute of Certified Public Accountants (AICPA), including New Engagement Checklists made available in May 2005.
http://www.aicpa.org/centerprp/progmanual.htm

Sample Local Government Audit Report Review Checklist is a very thorough, 59-page audit report-writing checklist, including categories such as cover page, table of contents, auditor's report, financial statements, notes to financial statements, and more.
http://www.audits.state.ga.us/internet/nalgad/CKLST1002.pdf

Request for Proposal Checklist for CPA Services for Government Organizations is put out by the AICPA to be used by the government's audit committee or its equivalent oversight body to ensure the organization's request for proposal is complete and contains the necessary elements for the successful procurement of professional auditing services.
http://www.aicpa.org/audcommctr/download/toolkitsgovt/Sample_RFP_for_CPA_Services.doc

Government Peer-review Audit Engagement Checklist is useful for government entities subject to GASB Statement 34/35.
http://www.aicpa.org/download/practmon/prp2005/prp_20500.doc

Government Peer-review Audit Engagement Checklist is useful for government entities *not yet* subject to GASB Statement 34/35.
http://www.aicpa.org/download/practmon/prp2005/prp_20500a.doc

Court Security Audit Checklist is a thorough, 48-page checklist to assess security at courthouses.
http://www.courts.michigan.gov/scao/resources/publications/manuals/security/cs_Audit-Checklist.pdf

OSHA's Self-inspection Checklist is a checklist put out by the U.S. Department of Labor's Occupational Safety & Health Administration to help organizations comply with OSHA standards.
http://www.osha.gov/SLTC/smallbusiness/chklist.html#safety

Self-Audit Checklists for Key Environmental Areas of the Construction Industry offers checklists broken into the following categories: Storm Water; Dredge and Fill/Wetland; Oil Spill Prevention; Hazardous Waste; Hazardous Substances; Polychlorinated Biphenyl; and Asbestos. Checklists are located at the bottom of the page.
http://www.epa.gov/compliance/resources/publications/assistance/sectors/constructmyer.html#part2

Safety Audit Checklists offers a sampling of safety audit checklists from various Canadian governments.
http://www.toronto.ca/safetyaudits/resources.htm

Safety Audit Checklist for Hazardous Materials offers sample checklists useful for performing an audit of policies related to the storage, treatment, and disposal of hazardous materials, as well as a host of other considerations and control criteria.
http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1556/v18/appxI.pdf

Labor Housing Inspection Checklist is used by the state of Oregon to inspect labor campgrounds.
http://www.cbs.state.or.us/osha/pdf/pubs/1876.pdf

HUD Audit Checklist is a checklist put out by the U.S. Department of Housing and Urban Development.

http://www.hud.gov/offices/cio/sdm/devlife/tempchecks/iapchecklist.doc

School Safety Audit Checklist is a checklist based on work done by the Virginia State Education Department and modified by the New York State Police as a resource for school personnel.
http://www.emsc.nysed.gov/deputy/Documents/alerts/auditchecklist.html

Asbestos Management Plan Self-Audit Checklist is put out by the U.S. Environmental Protection Agency and is useful for testing for asbestos in schools.
http://www.epa.gov/region02/ahera/ampauditchecklist.pdf

Board of Corrections Juvenile Crime Enforcement and Accountability Checklist is produced with California government to assist counties in determining if they are maintaining an adequate audit trail.
http://www.bdcorr.ca.gov/cppd/challenge%20grant%20II/audit_information/final_checklist.doc

Recipient Organization Checklist Eligibility Compliance is used by the U.S. Mint to evaluate eligibility and payment policies and procedures.
http://www.usmint.gov/downloads/mint_programs/appndxa_1.pdf

Total Quality Systems Audit Supplier Guidelines is provided by the U.S. Department of Agriculture Farm Service Agency Commodity Operations.
http://www.fsa.usda.gov/daco/pdd/Guidelines_040601.pdf

Quality Assurance Plan Checklist is provided as part of the evaluation process for the Quality Assurance Plan. The checklist assists designated reviewers in determining whether specifications meet criteria established in HUD's System Development Methodology. The objective of the evaluation is to determine whether the document complies with HUD development methodology requirements.
http://www.hud.gov/offices/cio/sdm/devlife/tempchecks/qapchecklist.doc

Purchasing Card Procedures Checklist: State Purchasing Review serves as a guide when conducting an internal review of purchasing card procedures. Though this is tailored to Utah's regulations, it could be adjusted and modified.
http://www.purchasing.utah.gov/main/EPS/P-Card%20Review%20Checklist.pdf

Recipient Control Environment Assessment Checklist is a good general checklist that is broken into a control environment checklist — incorporating risk factors such as management's attitude, awareness, and actions concerning an organization's control environment — and a risk assessment checklist — including control techniques that should be reviewed in order to determine the risk level for each recipient of USAID funds.
http://www.usaid.gov/policy/ads/500/591sab.pdf

Quality Systems Audit Checklist provides detailed instruction for how the Food and Drug Administration performs a quality systems audit.
http://www.fda.gov/cdrh/qsr/17audit.html

Team Captain Checklist: System Reviews is put out by the AICPA for peer reviews (not government-specific).
http://www.aicpa.org/download/practmon/prp2005/prp_4900.doc

Audit Checklist for Growing Businesses includes management, operations, and financial audit checklists.
http://www.sba.gov/library/pubs/eb-5.pdf

Audit Checklists for Initial Equivalence and **Audit Cover Letter Samples** are available for download from the United States Department of Agriculture's Web site. The sample topics include enforcement, sanitation, residue control, and animal disease.
http://www.fsis.usda.gov/OA/congress/Import_Equivalence/Appendix_3.pdf
http://www.fsis.usda.gov/OA/congress/Import_Equivalence/Appendix_2.pdf

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Scorecard/Progress Report Examples

Government auditors are often evaluating the effectiveness of government programs and producing progress reports and scorecards. The following links provide some examples of these valuable reports, which government auditors can use as templates for their own reports.

2000 Community Scorecard for Austin, Texas, provides information on how the city is delivering services in four major categories: Public Safety; Youth, Family, and Neighborhood Vitality; Sustainable Community; and Affordability. The community scorecard focuses on service delivery from four perspectives. First, it assesses the priority that citizens place on that service delivery. Second, it measures customer satisfaction with the city services provided. Third, results measures are included that assess city performance over time. Lastly, efficiency and input measures are included that compare Austin to other jurisdictions. The goal of this document is that it be used to contribute to a productive dialogue on how well city services are provided to the citizens of Austin.
http://www.ci.austin.tx.us/budget/scorecard00-01.htm

2003 First Quarter Progress Report for Denver includes the following categories: General Government, Independent Agencies, Finance CPD Revenue, General Services, Parks and Recreation, Public Works, Environmental Health, Human Services, and Safety.
http://www.denvergov.org/PerfMgt/template312000.asp

Comprehensive Performance Indicator Report for Phoenix is a city manager executive report that provides policy makers and managers with comprehensive and timely executive level information to evaluate the progress of city programs and activities, determine the effectiveness of resource utilization, and identify strengths, weaknesses, and opportunities in the organization. The report also provides checkpoints for planning, forecasting, and budgeting.
http://www.ci.phoenix.az.us/MGRREPT/index.html#BACKGROUND

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Information Technology

The following Web sites provide a variety of IT-related resources useful in government auditing.

IIA Technology Center includes *Global Technology Audit Guide*, *ITAudit* (a free online publication), and other IT resources.
http://www.theiia.org/guidance/technology/

Institute for Electronic Government is dedicated to helping government leaders understand and unleash the power of information technology to transform government in a digital society.
http://www-1.ibm.com/industries/government/ieg/index.html

E-Government Articles use information technology to open government and government information to the public, to enable government agencies to share information for public benefit, to enable online transactions, and to enhance democracy.
http://www.govtech.net/magazine/channels.php/17

Technology in Government is a list of professional organizations pertinent to the use of technology in government.
http://www.governing.com/govlinks/gltech.htm

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Sector-specific Links

The following links are broken down into government industries to provide auditors with tools pertinent to their specific field.

Government Managers features a comprehensive list of online resources and professional organizations for government managers.
http://www.governing.com/govlinks/glman.htm

Academic Associations lists centers for public policy, public affairs, and government sponsored by various U.S. universities.
http://www.governing.com/govlinks/glacad.htm

Development/Land Use includes links pertaining to development planning, affordable-housing programs, finance agencies, economic development, land conservation, civic leagues, and more.
http://www.governing.com/govlinks/gland.htm

Environment/Waste Management contains a detailed list of resources for water, sewage, pollution prevention, recycling, sustainable community projects, environment, and more.
http://www.governing.com/govlinks/glenv.htm

Health Care features links for state health departments, mental health resources, Medicare and Medicaid services, state medical boards, health data organizations, public health organizations, and more.
http://www.governing.com/govlinks/glhealth.htm

Public Education has an extensive listing of associations that support public education.
http://www.governing.com/govlinks/gleduc.htm

Public Pension Systems, provided by the Association of Public Pension Fund Auditors, under "References and Links" lists the following resources:

- Statements of Key Investment Risks and Common Practices to Address Those Risks
- Operational Risks of Defined Benefit and Related Plans and Controls to Mitigate Those Risks
- Example Audit Committee Charter
- Example Internal Audit Department Charter
- APPFA Model Ethics Policy
- Links to Public Employee Retirement Systems

http://www.appfa.org/

Public Utilities

American Public Power Association's purpose is to advance the public policy interests of its members and their consumers and provide services to ensure adequate, reliable electricity at a reasonable price with the proper protection of the environment. Their Web site offers numerous resources to help auditors in the public utilities industry.
http://www.appanet.org/

Public Utilities Fortnightly is an online publication free to all industry professionals. Its purpose is to keep

professionals on track and up-to-date with clear, balanced, timely coverage each month. It serves all facets of the energy industry, giving visitors insight and perspective on developments involving investor-owned power and gas utilities.
http://www.pur.com/puf.cfm

National Association of Regulatory Utility Commissioners (NARUC) is a nonprofit organization consisting of government agencies that are engaged in the regulation of utilities and carriers in the United States, Puerto Rico, and the Virgin Islands. NARUC's member agencies regulate the activities of telecommunications, energy, and water utilities. NARUC's mission is to serve the public interest by improving the quality and effectiveness of public utility regulation.
http://www.naruc.org/

Public Safety provides links for law enforcement, emergency management, courts, crime prevention, corrections, Homeland Security, and more.
http://www.governing.com/govlinks/glsafety.htm

Transportation offers links to a host of transportation associations and resources.
http://www.governing.com/govlinks/gltrans.htm

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International Resources

The following sites provide links to pertinent international resources for government auditors — including international standards, resources, and various publications.

The Australian National Audit Office (ANAO) is a specialist public sector practice providing a full range of audit services to the Parliament and Commonwealth public sector agencies and statutory bodies.
http://www.anao.gov.au/

International Journal of Government Auditing is a free online newsletter published quarterly (January, April, July, October) in Arabic, English, French, German, and Spanish on behalf of INTOSAI (International Organization of Supreme Audit Institutions). The journal, which is the official organ of INTOSAI, is dedicated to the advancement of government auditing procedures and techniques.
http://www.intosaijournal.org/

Audit Reports by Country is a site by INTOSAI that provides an extensive audit report repository by country.
http://www.intosai.org/en/portal/documents/intosai/audit_related/

World Government Resources includes the following categories: World Fact Book, U.S. Embassies, Exploring Countries, World Rulers, Constitution Finder, Worldwide Governments, Embassy.org, International Documents, United Nations, Political Resources, Library of Congress, Background Notes (by U.S. State Department), International Court of Justice.
http://www.govspot.com/categories/worldgovernment.htm

Audit Commission is an independent public body in the United Kingdom responsible for ensuring that public money is spent economically, efficiently, and effectively in the areas of local government, housing, health, criminal justice, and fire and rescue services.
http://www.audit-commission.gov.uk/index.asp?setSheet=6

Reports, Guidelines, and Publications: New South Wales, Australia, offers auditor-general reports, guides to better practice, questionnaires used in audits, speeches and presentations, special reports to parliament, and more.
http://www.audit.nsw.gov.au/publications/publications.htm

International Federation of Accountants' Guidance for Public Sector includes an extensive list of documents containing IFAC standards, handbooks, studies, reports, papers, and exposure drafts.
http://www.ifac.org/Store/Category.tmpl?Category=Public%20Sector%20Accounting

Corruption Prevention Network is an international organization committed to fighting fraud and corruption in the public sector.
http://www.corruptionprevention.net/about/about01_01.html

Organisation for Economic Co-operation and Development groups 30 member countries sharing a commitment to democratic government and the market economy. With active relationships with some 70 other countries, nongovernmental organizations, and civil society, it has a global reach. Best known for its publications and its statistics, its work covers economic and social issues, such as macroeconomics, trade, education, development, and science and innovation.
http://www.oecd.org/home/

Transparency International (TI) is an international nongovernmental organization devoted to combating corruption. Through its International Secretariat in Berlin and its more than 85 independent national chapters around the world, TI works at both the international and national level to curb the supply and demand of corrupt practices.

http://www.transparency.org/

International Audit Offices

British Columbia
http://www.bcauditor.com/AuditorGeneral.htm

Canada
http://www.oag-bvg.gc.ca/

Hong Kong
http://www.aud.gov.hk/

New Zealand
http://www.oag.govt.nz/

Nova Scotia
http://www.gov.ns.ca/audg

United Kingdom
http://www.nao.org.uk/

United States
http://www.gao.gov/

If you would like to have your country's audit office added, e-mail the editor.

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U.S. Resources

FEDERAL

Federal Acquisition Regulation (FAR) is designed to help the government auditor gain access to the current FAR, as well as FAR documents, references, and other information.
http://www.arnet.gov/far/

Code of Federal Regulations (CFR) is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the federal government. It is divided into 50 titles that represent broad areas subject to federal regulation. Each volume of the CFR is updated once each calendar year and is issued on a quarterly basis.
http://www.gpoaccess.gov/cfr/index.html

Where in Federal Contracting is a resource serving the federal and state acquisition and the federal assistance community, including public and private organizations, by providing quick access to acquisition and assistance information.
http://www.wifcon.com/

The National Archives is the U.S. Government's collection of documents that records important events in American history. The National Archives and Records Administration (NARA) is the government agency that preserves and maintains these materials and makes them available for research. Auditors could reference this site for record retention, as well as other useful tools.
http://www.archives.gov/about/index.html

THOMAS provides legislative information from the Library of Congress, especially bills in congress and laws. This site is a good source to check on the status of appropriation bills.
http://thomas.loc.gov/

United States Code is the codification by subject matter of the general and permanent laws of the United States. It is divided by broad subjects into 50 titles and published by the Office of the Law Revision Counsel of the U.S. House of Representatives.
http://www.gpoaccess.gov/uscode/index.html

FedTravel is the complete online government travel planning tool and keeps auditors up to date on travel regulations.
http://www.fedtravel.com/gsa/Default.asp

The Federal Audit Clearinghouse operates on behalf of the Office of Management and Budget (OMB) to disseminate audit information to federal agencies and the public; support OMB oversight and assessment of federal award audit requirements; assist federal cognizant and oversight agencies in obtaining OMB Circular A-133 data and reporting packages; and help auditors and auditees minimize the reporting burden of complying with Circular A-133 audit requirements.
http://harvester.census.gov/sac/

A-Z Index of U.S. Government Departments and Agencies is a comprehensive list of federal and state Web sites, including state home pages.
http://www.firstgov.gov/Agencies/Federal/All_Agencies/index.shtml

U.S. Government Telephone and E-mail Directories is an exhaustive list of sundry government directories — everything from toll-free numbers to hotlines to a military personnel locator.
http://www.firstgov.gov/Contact/Directories.shtml

U.S. Government Search Engines provides links to the following government search engines: FirstGov, Google, Government Guide (AOL), FedWorld.gov, GPO Access, SearchGov.com, SearchMil.com.
http://www.govspot.com/shortcuts/searchengines.htm

Federal Executive Offices, Departments, Agencies, and More includes Executive Office of the President; Executive Departments; Independent Agencies and Government Corporations; Boards, Commissions and Committees; Quasi-official Agencies; and more.
http://www.firstgov.gov/Agencies/Federal/Executive.shtml

Federal Legislative Links: Senate, House of Representatives, and More includes Web sites that pertain to Congress and agencies that support Congress, as well as informational links.
http://www.firstgov.gov/Agencies/Federal/Legislative.shtml

Federal Judicial Links: Supreme Court, Lower Courts, Special Courts, and More includes Web sites that pertain to the Supreme Court, lower courts, special courts, support organizations, and more.
http://www.firstgov.gov/Agencies/Federal/Judicial.shtml

Federal Laws and Regulations: General Reference Resources contains practical and historical sites that relate to federal, state, and local laws and regulations.
http://www.firstgov.gov/Topics/Reference_Shelf/Laws.shtml

National Associations' Home Pages lists a comprehensive array of links for national government organizations, from Airports Council International/North America to Western Governors' Association.
http://www.governing.com/govlinks/glassn.htm

Office of Management and Budget (OMB) evaluates the effectiveness of federal programs, policies, and procedures; assesses competing funding demands among agencies; and sets funding priorities. OMB ensures that agency reports, rules, testimony, and proposed legislation are consistent with the president's budget and with administration policies.
http://www.whitehouse.gov/omb/

Abbreviations and Acronyms of the U.S. Government includes links that go directly to the official Web site for the agency or program listed.
http://www.ulib.iupui.edu/subjectareas/gov/docs_abbrev.html

U.S. Government Online Libraries and Databases contains national, federal, agency, and local libraries; online library databases; and grants and benefits for libraries.
http://www.firstgov.gov/Topics/Reference_Shelf/Libraries.shtml

Government Leader explores how everyday leaders — charged with managing federal acquisition programs, government finances, technology initiatives, and a workforce numbering in the millions — solve tough questions, overcome challenges, and improve operations inside the world's largest enterprise.
http://www.governmentleader.com/

Cross-agency Portals are gateways that bring together federal information and services from multiple agencies about a particular topic or for a particular customer group.
http://www.firstgov.gov/Topics/Cross_Agency_Portals.shtml

STATE

Washington State Joint Legislative Audit and Review Committee (JLARC) carries out independent performance audits, program evaluations, sunset reviews, and other policy and fiscal studies on behalf of the legislature and the citizens of Washington State.
http://jlarc.leg.wa.gov

The State Administrative and Accounting Manual (SAAM) provides control and accountability over

financial and administrative affairs of the state of Washington, and assists agencies in gathering and maintaining information needed for the preparation of financial statements.
http://www.ofm.wa.gov/policy/default.asp

The Washington State Auditor's Office works in cooperation with audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. The audits are designed to comply with professional standards, as well as to satisfy the requirements of federal, state, and local laws.
http://www.sao.wa.gov/

Home Pages for U.S. States provides state and territory government home pages, as well as a panoply of other state and local resources.
Http://Www.Firstgov.Gov/Agencies/State_And_Territories.Shtml

State Legislature Home Pages provides direct links to state legislature pages.
http://www.governing.com/govlinks/glurleg.htm

Resources for State and Local Government Employees offers a variety of resources for government employees broken into the following categories: Agriculture and Environment; Disasters and Emergencies; Economic Development and Infrastructure; Education and Employment; Grants and Financial Management; Health and Families; News and Networking; Online Services; Public Safety and Law; Statistics at the State and Local Levels; Technology, Science, and Innovation.
http://www.firstgov.gov/Government/State_Local.shtml

Statistics at the State and Local Levels offers census data, fact books, statistics, software, and sundry reports.
http://www.firstgov.gov/Government/State_Local/Statistics.shtml

State Research Organizations breaks down an extensive list of research organizations by state.
http://www.governing.com/govlinks/glres.htm

Government Finance Officers Association is the professional association of state/provincial and local finance officers in the United States and Canada. Members are dedicated to the sound management of government financial resources.
http://www.gfoa.org/

LOCAL

Cities, Counties, and Towns includes 50 state directories. Click on one to retrieve a list of that state's city government Web sites.
http://www.firstgov.gov/Agencies/Local_Government/Cities.shtml

Statistics at the State and Local Levels contains census data, fact books, statistics, and reports.
http://www.firstgov.gov/Government/State_Local/Statistics.shtml

County Information includes information on counties, such as county officials, courthouse addresses, county seats, cities within a county, statistics, and geographical information. To see a listing of the counties for a state, select a state from the map on the main page.
http://www.naco.org/Template.cfm?Section=Find_a_County&Template=/cffiles/counties/usamap.cfm

Home Pages for Cities With Populations of 150,000+ includes the largest cities in states that would not otherwise be represented.
http://www.governing.com/govlinks/glurlcit.htm

Home Pages for Counties With Populations of 500,000+ includes consolidated city-county governments listed under City Home Pages.
http://www.governing.com/govlinks/glurlco.htm

Tribal Government Web Sites includes pages for tribal governments listed by tribal name — as opposed to breaking them up by states.

http://www.firstgov.gov/Government/State_Local/Tribal_Sites.shtml

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Associations for Government Auditors

The Institute of Internal Auditors
www.theiia.org

The Association of Certified Fraud Examiners (ACFE)
http://www.acfe.com/

American Institute of Certified Public Accountants (AICPA)
http://www.aicpa.org/index.htm

Association of Local Government Auditors (ALGA)
http://www.governmentauditors.org/

Association of Government Accountants (AGA)
http://www.agacgfm.org/homepage.aspx

The Cooperative Audit Resolution and Oversight Initiative (CAROI)
http://www.ed.gov/policy/gen/guid/caroi/index.html

Financial Accounting Standards Board (FASB)
http://www.fasb.org/

Federal Accounting Standards Advisory Board (FASAB)
http://www.fasab.gov/

Federal Inspectors General
http://www.ignet.gov/

National Association of State Auditors, Controllers, and Treasurers (NASACT)
http://www.nasact.org/