



# What to Expect from a Performance Audit

## What is a performance audit?

A performance audit is an *independent examination of how the government is operating.*

We assess evidence against objective criteria to conclude on the performance and management of government and develop recommendations for improvement. Our audits result in a report to the public. Audits are conducted using nationally recognized standards to ensure accuracy and usefulness.

We provide decision-makers with findings and recommendations aimed to improve the County's objectives.

## Why are they important?

Performance audits can introduce new perspectives, tools, and approaches to deal with challenges. Objective feedback on performance may support a new course of action, recognize achievement, and identify opportunities for improvement.

## How are audit topics determined?

The County Internal Auditor with the Audit Committee selects our audit topics, considering (but not limited to) :

- The potential for cost savings or service improvements;
- Public and Board interest; and/or
- Timely input to areas of interest.

## What are the steps in the audit process?

### 1. Planning

1<sup>st</sup> checkpoint: Initiation meeting

#### Your Role

You participate in background interviews and provide relevant data and documents to inform development of audit objectives.

#### Auditor Role

We gather background information on the program, identify criteria, and develop audit objectives.

2<sup>nd</sup> Checkpoint: Communicate scope and objectives

### 2. Fieldwork

#### Your Role

You participate in focused interviews, provide relevant data and documents, and share reactions to initial findings on audit objectives.

#### Auditor Role

We analyze data and compare evidence against criteria to answer the audit objective(s).

3<sup>rd</sup> Checkpoint: Discuss findings

### 3. Reporting

#### Your Role

You review the audit draft for factual accuracy and provide evidence to support changes. You write a response letter that becomes part of the published report.

#### Auditor Role

We draft a report of audit results and verify against audit evidence. We share final product and your response with the public.

4<sup>th</sup> Checkpoint: Review drafts

### 4. Follow-up

#### Your Role

After nine months, you report on implementation of audit recommendations.

#### Auditor Role

We report on implementation and can determine if further audit work is needed.

