The Performance Audit Process

Planning & Documentation

- Identify Scope, Objectives, Methodology, Risks, Resources, and Standards
- Establish formal process documentation and supervision protocols for audit

Information Gathering

- Obtain documents and data
- Conduct interviews and perform additional research

Analysis

- Perform data analysis and review qualitative information
- Test all evidence for sufficiency, competence, and relevance
- Identify findings and obtain supporting documentation

Review

- Finalize findings, including criteria, condition, effect, and cause
- Prepare recommendations (How to make the "What Is" into "What Should Be")
- Prepare final documentation of work performed

Report Preparation & Validation

- Articulate findings, conclusions, and recommendations
- Verify all process and finding documentation
- Provide audited entity with a Preliminary Draft Report
- Provide audited entity the opportunity to comment on findings and recommendations (Fact Review Meeting)

Communication to Board, CEO, and the Public

- Provide the Board of Supervisors and the CEO with a Final Draft Report
- Place Final Report on public agenda

Monitoring & Follow-Up

- Provide support to Board, CEO, and/or audited entity, as needed, in monitoring the progress of audit recommendation implementation (e.g., participation in subcommittees)
- Conduct follow-up audit (1-2 years after audit)