



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

1st 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.

2nd 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).

3rd 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.

4th 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.

