



What to Expect from a Performance Audit

Why do we audit?

We primarily audit **to increase public trust**. Audit is a communication channel between the public and staff through which the public identifies risks and concerns, and staff respond with risk mitigation or acceptance of risk. Other goals include recommending processes to foster positive change and identifying instances of fraud, waste, and abuse.

What is auditing?

A performance audit is an independent assessment of how well the County is functioning. Audits are conducted using nationally recognized standards to ensure that **our conclusions are evidence-based and objective**. Because of these standards, readers are assured that our reports are reliable and free from bias.

How do we work with auditors?

Auditing is a unique relationship, but we'll check in with you often along the way. We communicate frequently to ensure our evidence is sound. But we also must remain objective, which means drawing independent conclusions. When we collaborate, it might not feel familiar or like what you expect from other professional relationships such as those with colleagues, supervisors, employees, or consultants.

What is the end product?

We publish conclusions and recommendations grounded in professional standards and independence. We rely on these values to increase public trust. We'll ask you to respond with one of two options: to implement recommendations or accept the risk we identify. We'll publish your response with the report. Your response enhances public confidence even if you accept risks.

What are the steps in the process?

1. Planning

1st Checkpoint: Kick-off 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.

Auditor Role

We analyze data and compare evidence against criteria to answer the audit objectives.

3rd Checkpoint: Discuss Findings

3. Reporting

Your Role

You review the audit draft for factual accuracy, provide evidence to support changes, and write a response to recommendations.

Auditor Role

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

4th Checkpoint: Discuss Report

4. Follow-up

Your Role

After nine months, you report on recommendation implementation.

Auditor Role

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