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## Audit Protocol

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This protocol summarizes the types of activities we generally perform in conducting an audit. Because each assignment has unique goals and stakeholders, the audit process may vary.

**Step 1. Inclusion in Work Plan:** We select audits for our work plan that are most likely to significantly improve services, increase revenues, or reduce costs. We consider potential risks and the quality of internal controls, department needs, changes in programs and funding levels, adverse publicity and political exposure, the time that has elapsed since the last audit, and the skills of available audit staff.

**Step 2. Notification of Audit:** We notify all relevant parties to formally announce an audit and describe its general scope. This typically includes telephone calls and a letter or email.

**Step 3. Introductory Meeting:** We meet with program officials to discuss the audit's broad objectives, and any concerns or suggestions the officials have regarding the project.

**Step 4. Job Design:** During job design, we define the audit objectives and determine what specific audit steps and tests we will need to perform.

**Step 5. Data Gathering and Analysis:** During this phase, we document and evaluate processes and analyze the data we collect.

**Step 6. Draft Documents:** After we have completed our analysis and developed conclusions and recommendations, we determine the most effective means of conveying this information to relevant decision-makers and other interested parties. Often this means a full report, but at times we may choose other communication vehicles such as memorandums, newsletters, or PowerPoint presentations. For all documents that we produce, we send drafts to the relevant officials for review and comment. Program management is responsible for reviewing drafts. By reviewing a draft, program management has an opportunity to correct any factual inaccuracies, suggest wording changes to improve the report's tone, and describe any relevant changes or improvements that have been made to the program. In response to the comments and additional evidence program officials provide, we may examine all relevant evidence; conduct additional research and analyses; or remove, change, or add to the draft's findings, conclusions, and recommendations. Each organization that receives a draft may comment on it either orally or in writing. If program management formally responds to the draft audit, we may include that response as an addendum in the final report.

We will provide draft reports for review and comment to any individual or organization that we believe may improve the draft's accuracy and fairness. We may publish any written comments that are submitted with the final report along with our responses to those comments.

**Step 7. Final Document:** We publish the final report.

**Step 8. Audit Follow-up:** Periodically, we conduct follow-up work on significant past audit findings to determine whether program management has successfully resolved the issues raised.