



“Improving Performance Audit in SAIs by using the Performance Audit Guidelines (ISSAI 300 and 3000-3999)”
4-5 December 2013, Bonn, Germany



Performance Auditing - Missions and Goals

Mission of performance auditing:

To help improve the accountability and performance of the authority through independent auditing and reporting.

Goals:

- To improve program effectiveness and efficiency
- To provide useful, objective, and timely information
- To strengthen administrative and management systems and controls



Performance auditing comprises the following main steps:





Annual audit planning and selection

Purpose: to identify audit topics for the year

Method: Workshop or decision of collegiate body

Criteria for selection: interest, opportunities for change, known problems, "doable", timely

Final selection: Collegiate Body



Methods and approach

- Interviews
- Data analysis
- Best practice reviews
- Surveys and focus groups
- Comparative analysis
- Meta-evaluations
- Observations
- Expert opinions/reviews



Rules of Audits

- Authority to conduct audits of all offices, files, activities, and programs
- Auditor has unrestricted access to employees, records, and property
- Auditor will adhere to Bundesrechnungshof Auditing Standards



Performance Audit Process

- 1) Interview management and staff
- 2) Develop detailed work plan
- 3) Collect data and perform analysis
- 4) Review data quality
- 5) Prepare findings and conclusions



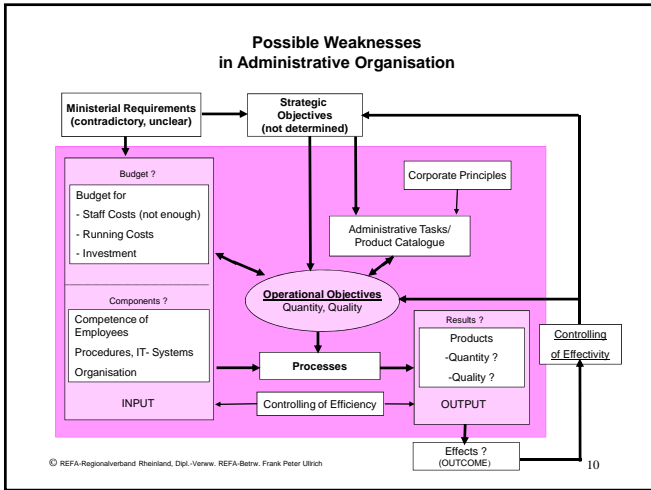
Performance Audit Process

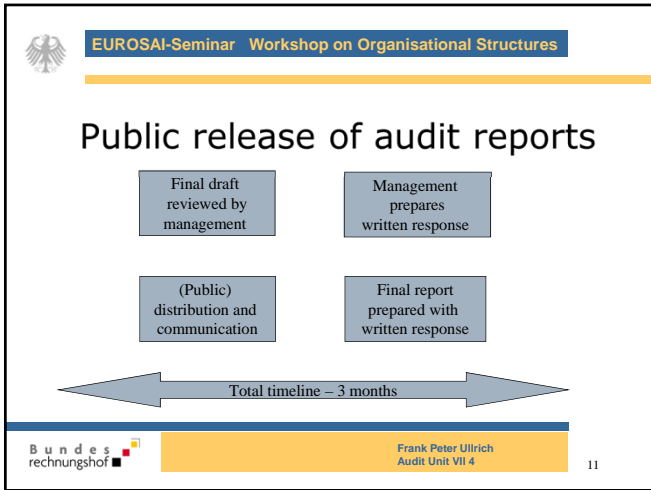
- 6) Write internal draft audit report
- 7) Perform internal quality control review – reference and edit
- 8) Obtain managements written response to final draft
- 9) Prepare and release final report

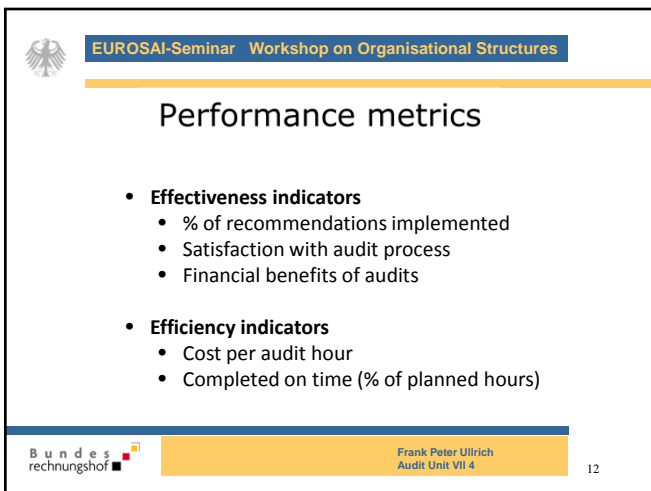


Key Terms

- Flat or tall structure
- Span of control
- Chain of command
- Hierarchy
- Delegation
- Empowerment









Audit follow-up

- Actions taken to address recommendations
- Reasons for no action
- Follow-up auditing and reporting if necessary



Success factors

- Trust in the process
- Fairness and objectivity
- Leadership support
- Quality work
- Practical solutions
- Commitment to transparency



Thank you very much!

Vielen Dank !
