ROLE OF THE AUDITOR
(OR, "WHY WE ARE HARASSING YOU")

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Who are the Auditors?

Source: GAO. | www.gao.gov

- Government Accountability Office
  - Legislative branch; reports to Congress
  - Individual agencies or cross-cutting issues

- Inspectors General
  - Executive branch; reports to Department Heads and Congress
  - Focused on agencies within a particular Department

The Big Picture

- Auditors are the eyes and ears of the taxpayers

- Seek to improve programs and operations through oversight

- Improve efficiency and effectiveness

- Make evidence-based recommendations

Source: GAO. | www.gao.gov

Auditors Use Criteria to Assess Programs

- Criteria can include:
  – laws and regulations
  – agency policies or procedures
  – best practices

Source: GAO. | www.gao.gov

- Auditors use criteria specific to the program they are auditing
- Program officials are often familiar with the criteria auditors use
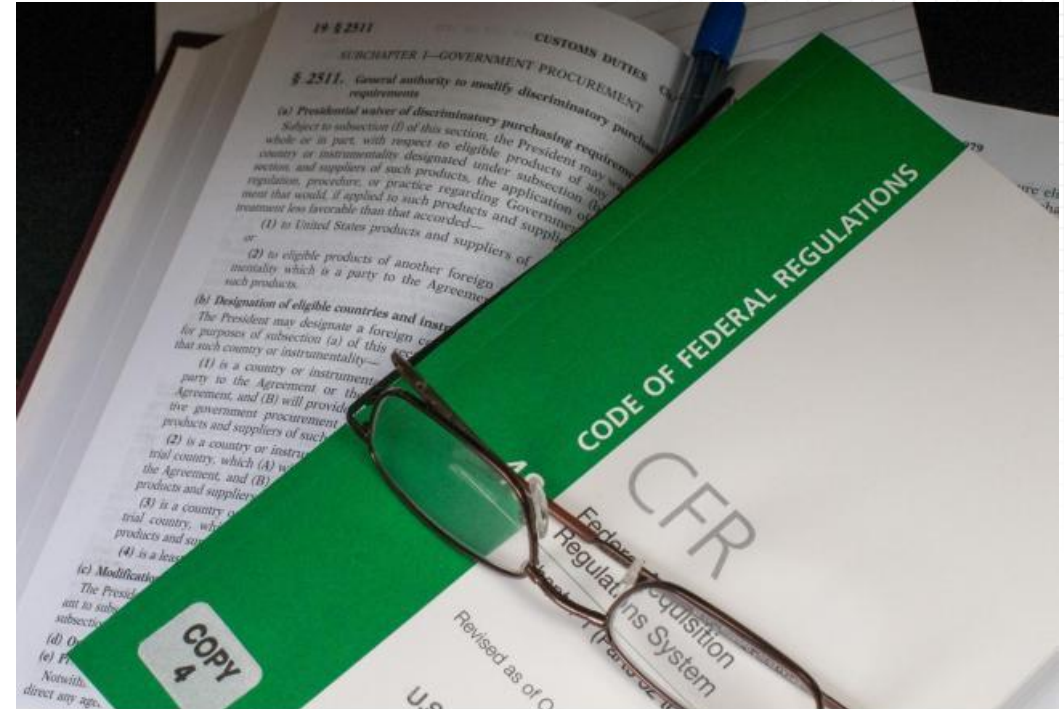
Auditing 101 – How we get to Recommendations

- Criteria – What should be

- Condition – What is

- Cause – Why is the condition happened

- Effect – A problem and the significant of the condition not matching the criteria

- Recommendations – Target the cause, ameliorate a negative effect

What Does an Auditor Want from You?

- Documents – descriptions of your program; the rules/policies under which it operates; status reports

- Data – data from an EVM system or other data sources used to track and monitor your program

- Interviews –auditors will want to ask questions after reviewing documents and data

How can I help my Auditor? (Why would I want to?)

- Be Responsive
  - Respond as quickly as is reasonable. This allows the audit to proceed quickly and gets information to the Congress/Client more quickly.

- Be Forthcoming
  - Suggest documents or data that the auditor might find helpful. This can prevent the auditor coming back to request information later.

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Questions?