

Issue Resolution Process for SAO Performance Audits

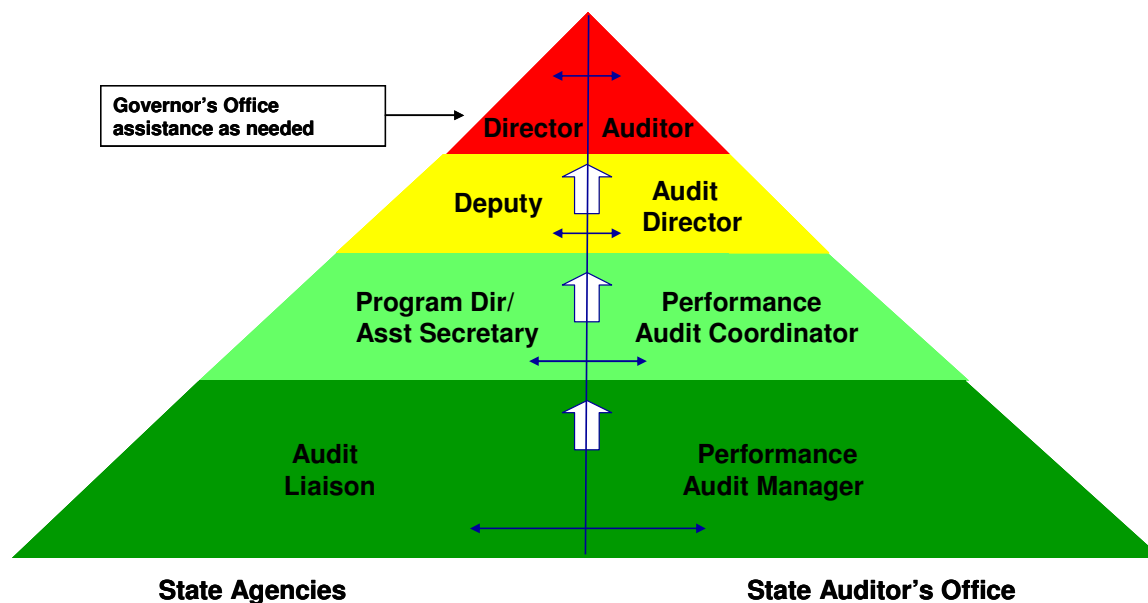
During a performance audit, issues may arise that an agency is not able to resolve with the auditor “on the ground.” It is in the best interests of both the agencies and the State Auditor’s Office (SAO) to ensure these issues are resolved quickly, and at the appropriate level.

Issues may be brought forward from the State Auditor’s Office or from the agency. For example, audit staff may be concerned about how much time the agency is taking to fulfill a request for data. Likewise, the agency may be unable to fulfill the request due to lack of available data or staff resources.

Generally, issues should be resolved at the lowest level possible in the agency. Ultimately, a few select issues may require escalation to the agency director and State Auditor. These escalated issues should be on an exception basis only.

The escalation path is pictured in Exhibit I below.

Exhibit I: Performance Audit Issue Resolution Process



When an audit issue arises, the first attempt at resolution is between the SAO Performance Audit Manager and the agency’s Audit Liaison. If resolution cannot be achieved at this level, the Audit Liaison is responsible for documenting and escalating the issue to the Performance Audit Coordinator and the agency’s Program Director or Assistant Secretary.

The final escalation step should be to the appropriate agency Deputy and the Audit Director. In extremely rare cases when an issue cannot be resolved, the issue may be escalated to the Agency Director and the State Auditor.

Agencies need to track issues and their resolution. Typically, it will be the responsibility of the agency audit liaison to document the issue, assign it for resolution, monitor for completion, and close the issue. A sample issue management tracking log is available at the Government Management Accountability and Performance website.