

Selecting and Applying Performance Audit Methodologies (8 hours)

Course Overview

Selecting the most appropriate methodology is key to the success of any performance audit. This requires careful consideration of various methodological approaches and a solid understanding of the strengths and limitations of each approach. Through lecture, class discussion, and small group exercises, this course covers the characteristics of different audit methodologies, factors to consider when selecting and implementing an approach, tips for documenting and reporting for each methodology, and questions to ask when using specialists such as statisticians for technical support. This course is offered over 2 half days.

CPEs: 8

Who Should Attend

This course is designed to help federal, state, or local auditors understand how to select and apply methodologies from a range of options. Both new and seasoned auditors, as well as team leaders, can benefit from the discussion of each option and the related practical considerations.

Course Objectives

Participants will be able to

- Identify the wide range of methodologies that can be used in performance audits
- Understand the factors to consider when selecting methodologies to address audit objectives
- Apply more commonly used methodologies
- Understand the differences and implications of using probability (generalizable) and nongeneralizable samples

Course Topics

Overview

- Overview of methodology options
- Considerations for selection

Sample Design

- Overview of sampling options
- Probability (generalizable) sampling: characteristics and sample selection factors
- Nongeneralizable sampling: characteristics and sample selection factors

Interviews

- Types of interviews: structured, semi-structured, unstructured
- Benefits and factors to consider
- The interview process, from planning to documentation

Surveys

- Types of surveys
- Benefits and factors to consider
- Key steps in survey development and implementation

File Reviews, Reviews of Studies and Secondary Data Analysis Sources

- Conducting file reviews and observations
 - Designing and implementing data collection instruments
 - Benefits and factors to consider
- Assessing studies or evaluations conducted by agencies, contractors, or others
- Key steps in planning and using agency data or other secondary sources
 - Benefits and factors to consider

Four Less Commonly-Used Methods

- Small group methods (like expert panels or focus groups)
- Content analysis
- Case studies
- Ethnographic methods