



Performance Audit Division

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Who We Are

The source of independent evaluations for more than 50 years

Established in 1971, the Performance Audit Division (PAD) within the Georgia Department of Audits and Accounts conducts in-depth evaluations of state programs to determine whether they are accomplishing their goals efficiently and effectively; identify better means of achieving objectives; and assess compliance with laws and regulations. Our products provide decision makers with credible management information to promote improvements in accountability and stewardship in government.

We hire the most qualified staff to conduct our work. Most have advanced degrees, and many hold professional certifications in government auditing, internal auditing, fraud examination, and/or accounting.

What We Do

Produce high-quality, impactful products based on sufficient, reliable evidence

O.C.G.A § 50-6-4 grants us authority to evaluate any agency or program that receives state funds, including executive and judicial branch entities, colleges and universities, and local government entities (e.g., Regional Commissions, Local Development Authorities). Our primary products are **performance audits** and **special examinations**. These evaluations are conducted under professional standards outlined in the *Government Auditing Standards* (The Yellow Book).

Performance Audits

Performance audits, as defined by standards, provide objective analysis, findings, and conclusions to assist agency management and those charged with governance and oversight (e.g., boards, General Assembly). Performance audits often include recommendations intended to:

- Improve program performance and operations;
- Reduce costs;
- Facilitate decision making by parties responsible for overseeing or initiating corrective action; and
- Contribute to public accountability.

Performance audits can cover a wide variety of areas within the agency/program being audited. Our audit objectives may include assessments of effectiveness and results, internal control processes, and compliance with laws and regulations. Objectives can also pertain to current status or conditions of the program under audit and possible future events.

Special Examinations

Special examinations are similar to performance audits in most respects but are generally smaller in scope and result from a specific request for review.

Our staff hold the following certifications:

- Certified Internal Auditor (CIA)
- Certified Professional Accountant (CPA)
- Certified Government Auditing Professional (CGAP)
- Certified Fraud Examiner (CFE)

The Yellow Book outlines generally accepted government auditing standards (GAGAS), which provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence.



Our products are the result of a carefully designed process guided by professional standards (GAGAS). These standards inform all phases of the audit and examination process.

According to statute (O.C.G.A § 50-6-9), materials obtained or created as part of our audits/examinations are not subject to inspection as public record during the course of these reviews.

How We Work

Planning

The planning phase of an audit or examination begins with topic selection. Through legislative requests and our own internal risk assessment, we evaluate a variety of topics involving state government.

- Performance audits are identified by PAD management and approved by the State Auditor. In addition, the State Auditor may identify audit topics.
- Special examinations may be requested by the governor and the General Assembly's House or Senate Appropriations Committees (O.C.G.A. § 50-6-4).

During planning, we conduct research to gain a thorough understanding of the agency or program under audit. The body of work gathered informs the project plan, which reflects the proposed scope, objectives, and methodologies for conducting the audit or examination. In accordance with GAGAS, we provide an overview of the plan and reporting timeframe to agency management and those charged with governance.

Fieldwork

During the fieldwork phase, we gather sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions pertaining to the audit or examination's objectives. Fieldwork activities include, but are not limited to:

- Interviewing agency staff and stakeholders;
- Collecting and analyzing data and documentation, including confidential records, as authorized by O.C.G.A. §§ 50-6-7 and 50-6-29;
- Surveying other states and other relevant parties; and
- Observing operations.

Fieldwork varies by project, but it is usually the longest phase. It culminates in a body of working papers that document the work performed and summarizes findings and conclusions related to each objective. We communicate the status of our work to agency management throughout this phase.

Reporting

At the conclusion of fieldwork, we prepare a written report with findings and recommendations. Per GAGAS, all information in our reports is supported by our working papers. GAGAS also requires that we allow agency management to provide written comment on the report before its publication. To release a report, we:

- Meet with agency management to present our findings, conclusions, and recommendations;
- Assign an independent team to perform a quality control review to ensure information included in the report is accurate and conclusions are valid;
- Provide a draft of the report to agency management for review and comment, and summarize comments for inclusion in the final report; and
- Distribute the final report to agency management, state leadership, and as a public document on our website and social media.