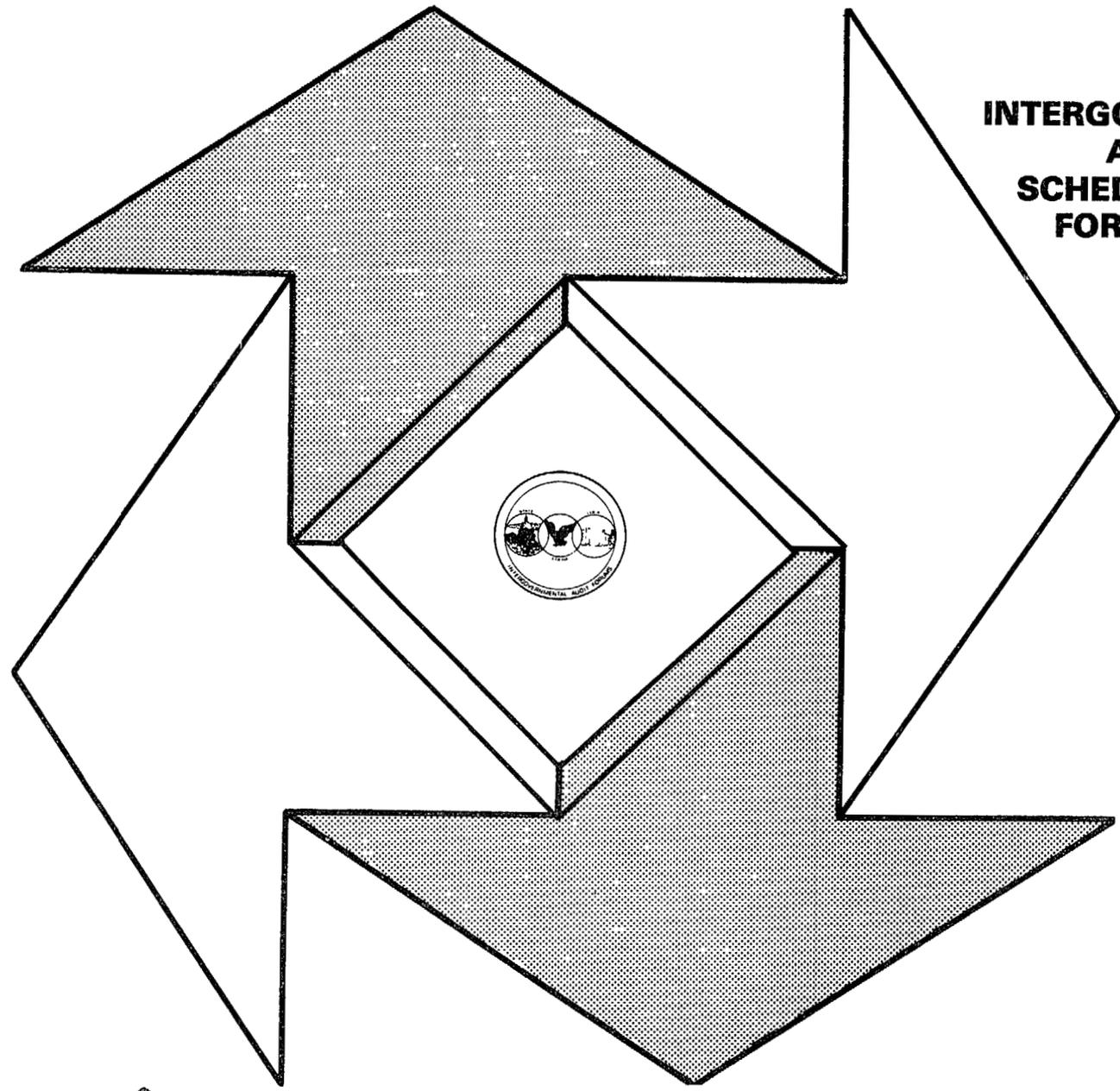


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**INTERGOVERNMENTAL
AUDIT FORUMS
SCHEDULE OF AUDIT
FORUM PROJECTS**



DECEMBER 1, 1978
SEMIANNUAL STATUS REPORT

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INTRODUCTION

During 1973 and 1974, a National and ten regional inter-governmental audit forums were organized. These audit forums are associations of audit directors representing Federal, State and local government audit organizations. They were established to improve communication and cooperation among governmental audit groups and to advance the efficiency and usefulness of government audits.

In January 1976, representatives of the 11 forums met in a joint conference to discuss ten topics covering issues of mutual interest. Subsequent to the conference, the forums initiated several projects related to these ten issue topics.

This schedule, originally issued to report progress on projects resulting from ten issue topics discussed at the conference, has since been expanded to include all major forum projects in process. The schedule, now issued semi-annually, also identifies the products (e.g. reports) that have resulted from forum projects since the January 1976 joint conference.

In April 1978, representatives of the 11 forums met in a second Joint Conference to discuss areas of mutual interest. A number of projects have been initiated since this conference and are listed in this report.

Since the 1976 conference, the JFMIP Audit Improvement Project was completed and a draft report was issued for comment. The report addresses many of the ten topics discussed at the first conference. The final report is scheduled for release in February or March 1979.

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**Projects completed under this topic consisted of presentations to disseminate information on the Intergovernmental Personnel Act.

INTERGOVERNMENTAL AUDIT FORUMSSCHEDULE OF AUDIT FORUM PROJECTS

TOPIC I - REIMBURSING STATE AND LOCAL AUDITORS FOR AUDITS OF FEDERALLY ASSISTED PROGRAMS

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
National	Determine what audit work on federally assisted programs should be reimbursed. Attempt to obtain a uniform Federal reimbursement policy; Communicate with OMB and Congress on the adoption and consistent application of such policy; prepare position statement presenting such a philosophy and policies for intergovernmental audit effort.	Completed	This matter is included in the JFMIP Audit Improvement Project draft report which is being finalized based on comments received.	Morris Brusett (406/449-3122) (FTS: 587-3122)
National	Determine methodologies for providing for reimbursement of audits of federally assisted programs. (1. Describe existing methods being used; 2. Devise alternatives; 3. Seek funding through discussions with OMB and Congress.)	Completed	(Same as above)	(Same as above)
New England	Work with New England State Auditors to enable them to receive reimbursement for audits of federally assisted programs.	Completed Sept. 1978	Questionnaire has been sent to all New England State auditors.	Charles Neville (617/223-1254) (FTS: 223-1254)

INTERGOVERNMENTAL AUDIT FORUMS
SCHEDULE OF AUDIT FORUM PROJECTS

TOPIC II - AUDIT PLANNING AND COORDINATION

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
New York/ New Jersey	Computerize a catalog of the Federal audits in process and those completed within the past two years. Once completed the computer can be queried for Federal agency, audit title, and status of audits on file. The purpose is for increasing the use of work done by others.	Open	Pending	Bernard Luger (212/264-4620) (FTS: 264-4620)
Western	Write and issue a set of procedures designed to enhance coordination and cooperation among governmental audit agencies and encourage all organizations involved in auditing to implement them.	Phase I-- Completed Phase II-- Continuing Phase III-- Open	Phase I - Procedures written and issued May 1978. Phase II - Receiving comments re problems with implementation and/or instance of non-compliance. Phase III - Assist in implementation by National Audit Forum.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)
Western	Identify and work toward resolving of problems that are hindering increased cooperation and coordination in Governmental auditing.	Continuing	Comments submitted re JFMIP draft; awaiting request from JFMIP for work in implementing the single-audit concept.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)

TOPIC II - AUDIT PLANNING AND COORDINATION (concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Mountain and Plains	Develop a set of procedures to improve coordination and cooperation among audit agencies. Circulate draft to our Forum members for comment.	May 1979	Draft being developed	George Doyle (303/837-4621) (FTS: 327-4621)
Western	Work toward identifying and resolving problems associated with instances noted earlier of duplication, overlaps, and gaps in audits of federally assisted programs.	Continuing	Comments submitted re JFMIP draft; awaiting request from JFMIP for work in implementing the single-audit concept.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)
Western	Develop a proposed method by which the President's directive on sharing audit plans should be implemented.	Open	Developmental	Gil Victor (916/322-2985) (FTS: 552-2985)
Western	Establish auditor staff hours norms for use in planning, budgeting and controlling management audits.	Open	Initial contact work and research under way.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)
Western	Clarify redundant classes and grades and possible overlap of duties in California State Auditors.	Open	Coordinating this project with CAAM and the California Joint Legislative Audit Committee.	(Same as above)

INTERGOVERNMENTAL AUDIT FORUMS
SCHEDULE OF AUDIT FORUM PROJECTS

TOPIC III - HOW TO MAKE EFFECTIVE USE OF AUDIT WORK PERFORMED BY OTHERS

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Midwestern	Perform a joint audit of a multi-funded agency. Staff from three Federal and one State audit agencies will participate. Two reports will be issued. One will discuss audit results and the other will evaluate the usefulness of public accountants' work.	Start: 9/76 Finish: 2/79	Field work completed. Agency comments on audit results have been received and the final report is being prepared. The evaluation of public accountants' work has been issued.	Marty O'Neill (312/353-2486) (FTS: 353-2486)
Pacific Northwest	Develop a way of cooperatively reviewing audits performed by public accountants.	March 1979	A questionnaire was mailed to forum members eliciting interest in the project.	Carl Muller (206/442-0455) (FTS: 399-0455)
Mountain and Plains	Joint audit of Vocational Education Program in North Dakota involving State Auditor, HEW, and GAO.	State Audit Report Oct. 1978. Case Study March 1979.	Field work completed June 1978. Audit report prepared and case study being developed.	George Doyle (303/837-4621) (FTS: 327-4621)
Western	Compare and critique peer reviews being planned or undertaken. Apply to a medical center.	Completed	Summary comments and W/P submitted to the National Forum.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)

TOPIC III - HOW TO MAKE EFFECTIVE USE OF AUDIT WORK PERFORMED BY OTHERS (continued)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	Joint Audit: FHWA and California Department of Transportation, audit of regional planning agencies.	Open	Plan to perform general critique on selected joint audits. Audit underway.	Don Byrd (415/556-8424) (FTS: 556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)
	Food Stamp and Summer Food Program--Department of Agriculture and State of California.	Open	Plan to perform general critique on selected joint audits.	(same as above)
	Unified audit of San Diego County.	Open	Plan to perform general critique on selected joint audits.	(same as above)
Western	Perform a study of the Independence of auditors concentrating on the question of local auditor independence for external reporting on grants. Ultimate objective has now been determined to be the writing of better defined criteria for independence.	Phase I-- Complete Phase II-- Open	Phase I - Memo report to National Forum mailed Nov. 14. Phase II - Work with National Forum Committee.	Pat Collins (415/556-6895) (FTS: 556-6895) Bob Hubbard (209/526-6398) (FTS: Thru San Francisco FTS Op-556-9000)
Western	Consider relative need for California State Agencies to have State-wide planning of audits within and between the operating groups.	Open	Delayed until JFMIP recommendations have had an opportunity to take effect.	Ron Holte (916/322-9138) (FTS: 552-9138)

Topic III - HOW TO MAKE EFFECTIVE USE OF AUDIT WORK PERFORMED BY OTHERS (continued)

FORUM	PROJECT DESCRIPTION	TIME FRAMES	STATUS	Contact Person
National	Design an "audit quality review system." Study whether evaluation of audit organization might be feasible, and if so, develop criteria, standards and a system for such evaluations and determine which group should do the evaluations.	Continuing	In October the National Forum (NIAF) distributed to the members of all the forums a copy of a status and workplan for the quality review project being jointly sponsored by the NIAF and State Auditor Coordinating Council (SACC). The National Forum Committee is providing guidance and coordination through the project director, who will carry out various aspects of the project work plan. It is anticipated that results of the following individual projects being performed by regional forums will contribute to the overall joint project.	Joseph Sickon (202/376-7678) (FTS: 376-7678) or Leonard Greess Project Director (202/624-7719)
Mid-Atlantic	Quality review project	Open	Pending	Michael D. Fitzgerald (215/596-6109) (FTS: 596-6109)

TOPIC III - HOW TO MAKE EFFECTIVE USE OF AUDIT WORK PERFORMED BY OTHERS (continued)

FORUM	PROJECT DESCRIPTION	TIME FRAMES	STATUS	CONTACT PERSON
Midwestern	Develop a peer/review accreditation program that assures a governmental audit agency's organizational policies and practices, and the quality of its audit work meet acceptable audit standards. A review guideline and methodology are to be developed. Midwestern Forum plans to test these by reviewing the operations of 3 member audit organizations.	Open	Guidelines for test reviews at 3 member audit organizations are completed and review team members selected. A Committee on Accreditation has been formed and is making preparations for the first test review scheduled in January 1979. Nine member audit organizations have volunteered to be reviewed. Forty-five staff from eleven organizations have volunteered to serve on review teams.	W. J. Schadt (312/353-6174) (FTS: 353-6174)
Mountain and Plains	(1) Develop procedures and standards (if determined feasible) for use by a peer review team to evaluate work performed by audit groups. (2) Once developed, the procedures and standards will be tested in one of the Forum's audit organizations and the results evaluated.	(1) May 1978 (2) July 1979	Quality control document and review questionnaire prepared and out for comments--May 1978. Peer review team to initiate review in May 1979.	Morris Brusett (406/449-3122) (FTS:587-3122)
New England	Develop a quality review program to assist members improve their operation.	Pilot review scheduled for Jan. and Feb. 1979.	Initial review guidelines have been developed.	Robert Powilatis (617/727-4180)

TOPIC III - HOW TO MAKE EFFECTIVE USE OF AUDIT WORK PERFORMED BY OTHERS (concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Southeastern	Participate in a study to determine the optimum organization, staffing, funding, and operating procedures for implementing a peer review/accreditation process in the auditing environment.	Continuing through 1980	Scope of project to be determined after consulting with the State Auditor Coordinating Council.	Bob Crowl (404/221-6875) (FTS: 242-6875)
Western	Work with State Auditor Coordinating Council in projects dealing with peer review.	Open	Membership being canvassed for interest.	Al Clavelli (415/556-5785) (FTS: 556-5785)

INTERGOVERNMENTAL AUDIT FORUMS
SCHEDULE OF AUDIT FORUM PROJECTS

TOPIC IV - HOW CAN AUDIT GUIDES BE MADE MORE UNIFORM

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	Work toward identifying and resolving problems associated with existing audit guidelines or with the absence of audit guides.	Continuing	Comments submitted re JFMIP draft; awaiting request from JFMIP for work in implementing the single-audit concept.	Don Byrd (415/556-8424) Ron Holte (916/322-9138) (FTS: 552-9138)
New England	Develop audit guidelines for economy and efficiency audits.	Receipt of user comments June 1979; Final guidelines Jan. 1980	Final exposure draft issued June 1978. Awaiting users comments.	Nicolas Carbone (617/223-6536) (FTS: 223-6536)
New York/ New Jersey	Provide comments to GAO on the Exposure Draft "Guidelines for Economy and Efficiency Audits of Federally Assisted Programs" and "Comprehensive Approach for Planning and Conducting a Program Results Review."	June 1979	Copies of these guides were provided to New York/New Jersey Forum members for their use and comments.	F. Fee (212/264-0961) (FTS: 264-0961)

TOPIC IV - HOW CAN AUDIT GUIDES BE MADE MORE UNIFORM (Concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Midwestern	Concurrent with project identified in Topic III (first one), the forum will use and evaluate GAO's exposure draft financial audit guidelines during an audit of a multi-funded regional planning council. The Midwestern Forum tested the guidelines during two other audits, one in Michigan and one in Minnesota.	Completed November 1978	Tested financial audit guidelines during reviews of southeast Michigan Conference of Governments and Metropolitan Council--St. Paul, Minn. A final revision of the report on the former was issued in November 1978. The report on the latter was issued in September 1978.	See Topic III
Southeastern	Develop financial/compliance audit guidelines to facilitate the single audit concept for audits of regional planning organizations. The guidelines will be for audit organizations to follow in meeting the audit needs of all levels of government. Other's efforts in this area will be used when contributive.	June 1979	Draft audit guide completed. The guidelines are currently being tested by Federal, State, and local auditors at three planning/development organizations. In addition, comments on the guide will be obtained from a CPA firm responsible for auditing a planning organization.	Leslie M. Buie (404/881-3623) (FTS: 257-3623) Frank L. Greathouse (615/741-3697) (FTS: 853-3697)

INTERGOVERNMENTAL AUDIT FORUMS
SCHEDULE OF AUDIT FORUM PROJECTS

TOPIC VI - WHAT CAN BE DONE TO IMPROVE THE RECOGNITION OF GOVERNMENT
EXPERIENCE FOR THE CPA CERTIFICATE

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
National	I. Establish a method for developing and exchanging information on the type of experience accepted for the CPA certificate by the various States. II. Establish an integrated program to achieve greater recognition of government auditing experience for the CPA certificate.	continuing	Intergovernmental Audit Forum position statement No. 78-2, "CPA Qualifying Experience," adopted April 1978 and issued June 30, 1978.	Robert J. Ryan (202/275-5200) (FTS: 275-5200)
New York/ New Jersey	Attain acceptance of government auditing experience as qualifying for the CPA certificate. A government auditor who is a Forum member will be nominated as a candidate for the N.Y. State Board for Public Accountancy.	Jan.-Dec. 1979	Although on two occasions a forum member was not appointed, State officials indicated that they would be willing to consider a forum member for possible appointment in the future.	Wilbur Weisel (212/264-1252) (FTS: 264-1252)

TOPIC VI - WHAT CAN BE DONE TO IMPROVE THE RECOGNITION OF GOVERNMENT
EXPERIENCE FOR THE CPA CERTIFICATE (Concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	Work toward a higher level of acceptance, by State boards of accountancy, of government experience as qualifying for CPA recognition.	Continuing	Consider issue of a Position Statement setting forth the type of governmental auditing experience that we believe should be qualifying for CPA recognition. This will be done after a meeting with representatives of the California State Board and, perhaps, submission of a questionnaire to the Forum membership.	Harold J. D'Ambrogia (415/556-6200) (FTS: 556-6200)
Western	Update "CPA Examination and Certification" booklet.	Open	Delayed until California and Nevada complete possible revisions in experience requirements.	Harold J. D'Ambrogia (415/556-6200) (FTS: 556-6200)

INTERGOVERNMENTAL AUDIT FORUMSSCHEDULE OF AUDIT FORUM PROJECTS

TOPIC IX - HOW TO IDENTIFY, FUND, AND FULFILL TRAINING NEEDS

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
National	1. Assemble and publish an NIAF booklet on general issues regarding auditor training.. 2. Arrive at a consensus on the Forums position on the professional development of auditors.	Open	1. Need for the project has been obviated by the revitalization of the Interagency Auditor Training Center. 2. A Position Statement, "Professional Development of Auditors," has been approved by NIAF members. It is being circulated to the Regional Forums for their approval.	Wilbur DeZerne (202/376-0694) (FTS: 376-0694)
Western	Present panel discussions on staff management at Forum meetings.	Continuing	Discussed Staff Recruitment at February 1978 Forum meeting; discussed Staff Training at May 1978 Forum meeting; discussed utilization of Staff Resources at the November 1978 meeting; additional subjects will be discussed at future meetings.	Stan Quon (916/322-6106) (FTS: 522-6106)

TOPIC IX - HOW TO IDENTIFY, FUND, AND FULFILL TRAINING NEEDS (continued)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
New England	(1) Determine through questionnaires the training needs of members and their staffs; (2) distribute information on training courses; (3) develop in-house courses as needed; (4) sponsor and present courses to members and their staffs.	Continuing	(1)(2) completed; (3)(4) a course was developed on the use of GAO's exposure draft audit guidelines. A pilot course was given in August 1977. A series of seminars were conducted in the spring and summer of 1978 at various New England locations. Two more seminars are planned for Spring 1979.	Eugene L. Shapiro (617/727-2075)
Mountain and Plains	Seminars conducted on the development of evidence to support audit findings.	As requested	Sessions have been held in Helena, MT, and in Bismarck, ND. Project is suspended temporarily, but will be reconsidered.	George Doyle (303/837-4621) (FTS: 327-4621)
Mountain and Plains	Identify training needs of State and local members. Determine types of training available and cost. Arrange for training sessions and subsidize costs.	Continuing	Committee has been established to work on project.	V. Allen Adams (303/837-2501) (FTS: 327-2501)
Southeastern	Co-sponsor, with the Southeastern Federal Regional Council, OMB Circular A-102 training sessions for Federal, State, and local government grant program managers.	Continuing through May 1979	The first workshop, primarily for Federal grant program managers, was scheduled for Dec. 13-14, 1978. Workshops for State and local grant program managers in Georgia, Kentucky, North Carolina and Tennessee will follow in 1979.	Bob Crowl (404/221-6875) (FTS: 242-6875)

TOPIC IX - HOW TO IDENTIFY, FUND, AND FULFILL TRAINING NEEDS (continued)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	Encourage and facilitate needed audit training programs throughout the Forum's region. The Forum will provide the faculty and any administrative support requested.	Continuing	Questionnaire issued to aid in development of training plans; responses categorized and prioritized. Initial subject will be EDP-- first session was held in Sacramento in November 1978; additional sessions planned for Santa Ana and Sacramento in January 1979.	Stan Quon (916/322-6106) (FTS: 552-6106)
New York/ New Jersey	(1) Prepare and distribute a list of in-house courses offered by member organizations and open to other forum members' staffs. (2) Arrange for the AICPA to offer courses at a discount to NY/NJ Forum members and their staffs. (3) Arrange for the AICPA and AGA to present joint training courses.	Early 1979	(1) Completed. Information was made available orally at a forum meeting. External courses will be published with the quarterly minutes. (2) The AICPA has agreed to give the first course on audits of State and local governmental units to NY/NJ Forum members at no charge in the early part of 1979 and to give the NY/NJ Forum a discount on future courses offered by the Institute. (3) AICPA and AGA have made tentative arrangements to co-sponsor several projects.	I. Kreindel (212/995-7066) (FTS: 995-7066)

TOPIC IX - HOW TO IDENTIFY, FUND, AND FULFILL TRAINING NEEDS (concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	Coordinate with Assn. of Government Accountants Chapters in our 4-State region in presenting seminars covering various subjects of interest and demand.	Continuing	Co-sponsored, since December 1977, a seminar on computer auditing with California Joint Legislative Audit Committee; three seminars of operational auditing with the San Francisco and Phoenix AGA Chapters; seminar on time management with the Peninsula/Palo Alto Chapter; in spring of 1979 will present, in San Francisco, seminars on Fraud Detection and Investigative Auditing and on Communication.	Stan Quon (916/322-6106) (FTS: 552-6106)
Western	Present training sessions in conjunction with our Forum meetings.	Continuing	Present in Sacramento in February a four-hour session on Fraud and Irregularities. Other subjects will be covered at future meetings.	Stan Quon (916/322-6106) (FTS: 552-6106)

INTERGOVERNMENTAL AUDIT FORUMS
SCHEDULE OF AUDIT FORUM PROJECTS

TOPIC XI - OTHER PROJECTS

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Midwestern	To promote understanding and communication among audit organizations, we plan joint meetings between member audit organizations. Staffs will meet to discuss audit techniques, major audit obstacles, accomplishments, relations with clients and other auditors, etc.	Open	First meeting (GAO and Wisconsin Legislative Audit Bureau) was successful. A meeting between GAO and Minnesota Legislative Audit Commission is tentatively set for 1979.	W. J. Schad (312/353-6174) (FTS: 353-6174)
Western	The overall objective of the following subprojects is to encourage economy/efficiency and program results audits by local governments in the Western Forum area. Emphasis in these subprojects will be on the benefits to be derived from these types of audits. List of subprojects follow:			

TOPIC XI - OTHER PROJECTS (Continued)

FORUM	PROJECT DESCRIPTION	TIME FRAMES	STATUS	CONTACT PERSON
Western	(A) Foster workshops among local government management officials to further operational auditing efforts. Commitment will be sought from the League of California Cities to sponsor a workshop.	Continuing	Videotapes produced of operational auditing as practiced by cities of San Jose and Sunnyvale. Viewed at two workshops of the California Society of CPAs, the AGA National Symposium in June 1978 in San Francisco and at the meeting of California Association of State Auditors. Working with California League of Cities to arrange details for viewing. Researching other political jurisdictions for operational auditing examples.	Bill Conrardy (415/556-6200) (FTS: 556-6200)
	(B) Make presentations before the Western Audit Forum on operational audit efforts by local governmental units.	May 1978 and continuing	Video tapes (above) viewed and discussed at Forum's May 1978 meeting.	(Same as above)
	(C) Provide indirect assistance to local governments for the purpose of promoting operational auditing. To assist in an operational audit in Santa Clara County; to evaluate operational/auditing activities in San Diego County.	Continuing	Santa Clara County audit complete and report issued. San Diego County work complete and report issued. Seeking new local governments to work with.	Bill Conrardy (415/556-6200) (FTS: 556-6200)

TOPIC XI - OTHER PROJECTS (CONTINUED)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
Western	(D) Further explore opportunities to encourage operational auditing among local governmental units.	Continuing	Additional local jurisdictions being sought. Consideration being given to work with City of San Francisco jointly with the Federal Executive Board.	Bill Conrardy (415/556-6200) (FTS: 556-6200)
	(E) Act in an advisory capacity to GAO in the preparation of a program results audit guide.	1978-Draft 1979-Final	Exposure draft issued for one year's trial use. Committee negotiating with Forum members for demonstration audits.	(Same as above)
Western	Preparation of a uniform request for proposal form to be used by all governmental organizations in requesting accounting services.	Draft by Feb. 1979	Initial draft out to members; State Society of CPAs contacted for participation.	Bill Conrardy (415/556-6200) (FTS: 556-6200)
western	A study to determine current status of audit staffs due to proposition 13 and other factors.	Phase I: Feb. 1979 Phase II: Open	Phase I: Questionnaire being prepared for distribution; results to be discussed at Sacramento meeting in February. Phase II: Plans for additional work to be drawn at that time.	Bill Conrardy (415/556-6200) (FTS: 556-6200)

TOPIC XI - OTHER PROJECTS (Concluded)

<u>FORUM</u>	<u>PROJECT DESCRIPTION</u>	<u>TIME FRAMES</u>	<u>STATUS</u>	<u>CONTACT PERSON</u>
New York/ New Jersey	Establish a library containing accounting material, professional publications, audit guides, etc., to be located in GAO's N.Y. Regional Office.	Completed Dec. 1978	Forum members contributed publications and reference material for the library.	Bob Gentile (212/264-0986) (FTS: 264-0986)
Pacific Northwest	Joint review of regional accounting and auditing problems with Region X Federal Regional Council.	March 1979	Initial visits have been made to Oregon and Washington and review recommendations have been made to the FRC.	Charles Mosher (206/442-5356) (FTS: 399-5356)

LIST OF PRODUCTS
FROM COMPLETED FORUM PROJECTS

<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
Western	Prepare a booklet to assist governmental auditors in obtaining CPA certification-- summarize, for the four states in the Western region, requirements for taking the CPA examination, becoming certified, and maintaining the certificate after it is received.	<u>The CPA Examination and Certification Handbook</u>	April 1976	Jack Birkholz (415/556-0682) (FTS: 556-0682)
Western	Identify and prepare listing of (1) major federally assisted programs not being audited and (2) instances of duplication and overlaps in audits of federally assisted programs.	Committee report	Nov. 1976	(Same as above)
New York/ New Jersey	Prepare and distribute a list of external training courses and training facilities available to NY/NJ Forum members.	Listing of external courses and training facilities.	Dec. 1976	Bob Gentile (212/264-0986) (FTS: 264-0986)
Pacific Northwest	Joint audit of Oregon's procurement function involving Oregon Division of Audits and GAO; audit program (refined) may be used for similar audits elsewhere.	Oregon State audit report was issued in October 1976. GAO audit report was issued in January 1977.	Jan. 1977	Charles Mosher (206/442-5356) (FTS: 399-5356)

LIST OF PRODUCTSFROM COMPLETED FORUM PROJECTS

<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
Western	Develop a catalog of computer capabilities available among Forum members' organizations; computer equipment and its availability to others; computer software available; skills available; training needs.	<u>The Computer as an Audit Tool - Automatic Data Processing (ADP) Questionnaire Summary Report</u>	Jan. 1977	Jack Birkholz (415/556-0682) (FTS: 556-0682)
New York/ New Jersey	Identify all State and local audit and investigating groups in New York.	Report containing information on each major audit/investigatory agency at State or local level--in New York.	Jan. 1977	Bob Gentile (212/264-0986) (FTS: 264-0986)
Pacific Northwest	Compile and disseminate information on software packages being used by PNW Forum members; information to be obtained through questionnaires.	Information on software packages was compiled in a report and distributed to PNWIAF members.	Jan. 1977	Charles Mosher (206/442-5356) (FTS: 399-5356)
Western	Identify and list federally assisted programs not having audit guides; identify and list problems involving existing audit guides.	Committee report	Jan. 1977	Jack Birkholz (415/556-0682) (FTS: 556-0682)
Southeastern	Identify examples of inconsistent treatment of reimbursable costs under grants by Federal agencies and submit a report to appropriate officials.	Report giving examples that the study disclosed of significant inconsistent practices in implementing FMC 74-4.	Feb. 1977	Leslie M. Buie (404/881-3623) (FTS: 257-3623) Bob Crowl (404/221-6875) (FTS: 242-6875)

LIST OF PRODUCTSFROM COMPLETED FORUM PROJECTS

<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
Western	Develop a new format and preamble for Forum "advisory papers."	Guidelines for preparation and issuing of position statements.	Feb. 1977	Jack Birkholz (415/556-0682) (FTS: 556-0682)
Pacific Northwest	Disseminate listing of audit reports issued by PNW Forum members. Such listings will include a paragraph on the contents of each report.	A listing containing information on audit reports issued by PNW Forum members during CY 1975.	March 1977	Charles Mosher (206/442-5356) (FTS: 399-5356)
New York/ New Jersey	Cooperate with S. D. Leidesdorf & Co. (CPAs) in presenting a seminar on computer abuse and preparing a report thereon.	A report entitled <u>Computer Abuse-- An Overview</u> presenting discussions of a number of actual cases that involved computer abuse.	April 1977	Bob Gentile (212/264-0986) (FTS: 264-0986)
Southwest	Perform a single audit of a multi-funded regional planning council. The audit will use GAO's exposure draft financial audit guideline and a single compliance guide, which will be developed in the process.	<u>Financial and Compliance Guidelines for Audits of Multi-Funded Organizations.</u> Guide developed for use in auditing regional planning councils. It is subject to further testing.	May 1977	Jim Noland (817/334-3226)

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<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
Mountain and Plains	Joint broad scope audit involving auditors from state of Montana (Local Government Services Division), HEW Audit Agency, and GAO.	Audit report issued by Local Government Services Division of Montana.	Sept. 1977	George Doyle (303/837-4621) (FTS: 327-4621)
Western	Prepare a booklet going into specific applications of the computer in auditing.	The Computer as an Audit Tool.	Dec. 1977	Jack Birkholz (415/556-0682) (FTS: 556-0682)
New York/ New Jersey	Prepare a report on experience and other requirements for the CPA certificate in N.Y., N.J., and Puerto Rico.	A report entitled <u>CPA Examination and Certification.</u>	Sept. 1977	Bob Gentile (212/264-0986) (FTS: 264-0986)
Mid-Atlantic	Develop procedural and administrative information on contracting with public accountants to audit federally assisted programs.	A summary report, which includes methods of contracting, procedures for assigning work, how audit work is monitored or reviewed, and other matters.	Sept. 1977	Joseph A. Scandone (215/597-4330) (FTS: 597-4330)

LIST OF PRODUCTSFROM COMPLETED FORUM PROJECTS

<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
Mid-Atlantic	Review of the Administration of the Get Set Day Care Program in Philadelphia, Pennsylvania. The combined staffs of four governmental audit agencies--GAO, HEW Audit Agency, the Auditor General of Pennsylvania; and the Philadelphia City Controller--undertook the review to determine whether --the program was accomplishing its objectives, --program expenditures were recorded properly, and --resources were managed efficiently and economically.	A report entitled "Report on the Administration of the Get Set Day Care Program in Philadelphia, Pennsylvania," was issued to Forum members and other interested parties.	Mar. 1978	Joseph A. Scandone (215/597-4330) (FTS: 597-4330)
Western	Produce videotapes of local governments' activities with Operational Auditing.	Videotapes prepared for cities of San Jose and Sunnyvale.	April 1978	Jack Birkholz (415/556-0682) (FTS: 556-0682)
Western	Write and issue a set of procedures designed to enhance coordination and cooperation among governmental audit agencies and encourage all organizations involved in auditing to implement them.	<u>Procedures for Auditing Coordination and Cooperation Between State, Local, and Federal Audit Agencies</u>	May 1978	(Same as above)

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<u>FORUM</u>	<u>PROJECT</u>	<u>PRODUCT</u>	<u>DATE COMPLETED</u>	<u>CONTACT PERSON</u>
National	Study statement by an AICPA Subcommittee on government auditor independence.	An official release of the AICPA position on independence of government auditors appeared in the May 1978 Journal of Accountancy.	May 1978	Ray A. C. Johnson (402/471-2111) (FTS: 541-2111)
Mid-America	Test whether an audit of a multi-funded grantee will satisfy all funding agencies. The grantee, a metropolitan area planning agency, was audited by a team of Federal grantor auditors using GAO's exposure draft financial audit guidelines, which were evaluated during the audit. Reports on the audit results, the adequacy of the audit guide, and the feasibility of a single audit were prepared.	Final report issued to GAO.	May 1978	John C. Stanford (816/374-3591) (FTS: 758-3591)
Western	Act in an advisory capacity to GAO in the preparation of a program results audit guide.	<u>Comprehensive Approach For Planning and Conducting a Program Results Review</u>	June 1978	Jack Birkholz (415/556-0682) (FTS: 556-0682)
National	Develop standard opinion language for audits of statements of grant costs. To be reviewed by NIAF and then solicit comments from other forums.	Intergovernmental Audit Forum position statement No. 78-1, "Recommended Standard Opinion Language For Audits of Grant Costs," adopted April 1978 and issued June 30, 1978.	June 1978	Robert J. Ryan (202/275-5200) (FTS: 275-5200)