

From: [REDACTED]
To: [Yellow Book Comments](#)
Cc: [REDACTED]
Subject: Yellow Book Comments from Stephen L. Morgan
Date: Monday, June 12, 2017 6:24:03 AM

Dear Professional GAO Staff:

I have very few comments on the 2017 Exposure Draft, all on Chapter 8.

First, since planning is a continuous process throughout the audit, effective planning is essential to the success of complex performance audits.

We could change the title of the chapter on page 100 of the 2017 Exposure Draft to “Planning and Fieldwork Standards for Performance Audits.” We certainly don’t include in the Yellow Book audit planning processes such as Annual or Strategic Planning when performance audits may be selected to be included in the work. However, we do address “significance” which is one of the main factors for most audits when selections are made and when decisions are made to continue or change the audit focus.

Second, a relevant and complete Objectives, Scope, and Methodology (OSM) and clear and relevant criteria are the keys to providing an effective plan for a performance audit. I think 8.17 and 8.18 are great guidance, although you may want to place a “requirements box” around 8.17 and include language that performance audit teams should have suitable criteria before proceeding into detailed fieldwork.

Finally, 8.08, 8.09, 8.10, and 8.11 should be shifted into the “Requirements: General” box and referred to within the context of “Plans for performance audits must contain, at a minimum, a complete and relevant Objectives, Scope, and Methodology.

Please accept these comments from someone who believes the planning phase (founded on critical thinking and conceptualization) is the most important phase when conducting complex performance audits.

Thank you for the opportunity to submit comments.

Stephen L. Morgan
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former City Auditor of Austin,
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five-year member of the Comptroller
General’s Advisory Council on
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