

SELECTING AND APPLYING PERFORMANCE AUDIT METHODOLOGIES

(1 Day)

Course Overview

Selecting the most appropriate methodology is key to the success of any performance audit. This requires careful consideration of various methodological options and a solid understanding of the strengths and drawbacks 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.

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 and nongeneralizable samples

Course Topics

Overview

- Overview of methodology options
- Considerations for selection

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

Sample Design

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

Secondary Data Sources, File Reviews, and Observations

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

Case Studies

- Benefits and factors to consider
- Types of case studies