

Performance Audits - objective analysis, findings, and conclusions to assist management and governance/oversight entities with improving program performance and operations, reducing costs, facilitating decision making, and contributing to public accountability.

- A. **Program effectiveness and results** - extent to which a program is achieving its goals and objectives and the cost and resources used to achieve the results. A few examples:
 - 1. Determining whether a program produced the intended results or produced results that were not consistent with the program's objectives;
 - 2. Assessing the extent to which programs duplicate, overlap, or conflict with others;
 - 3. Assessing the reliability, validity, or relevance of performance measures concerning program effectiveness and results or economy and efficiency;
 - 4. Determining whether fees assessed cover costs.
- B. **Internal control** - the plans, methods, policies, and procedures used to fulfill the entity's mission, strategic plan, goals, and objectives. A few examples, determining whether:
 - 1. Management information and public reports are complete, accurate, and consistent to support performance and decision making;
 - 2. The integrity of information from computerized systems is achieved;
 - 3. Resources are safeguarded against unauthorized access, use or disposition;
 - 4. Information system contingency planning provides essential backup to prevent unwarranted disruption of activities and functions that the systems support.
- C. **Compliance** - the provisions of laws, regulations, contracts, and grant agreements, or other requirements that could affect the acquisition, protection, use, and disposition of the entity's resources and the quantity, quality, timeliness and cost of services the entity produces and delivers. A few examples, determining whether:
 - 1. Incurred or proposed costs are in compliance with applicable laws, regulations, contracts, or grant agreements;
 - 2. The purpose of the program, the manner in which it is conducted, the services delivered, the outcomes, or the population it serves is in compliance with provisions of laws, regulations, contracts, or grant agreements or other requirements;
 - 3. Government services and benefits are distributed or delivered to citizens based on eligibility to obtain them.
- D. **Prospective analysis** - analysis or conclusions about information based on assumptions about future events that may occur along with the entity's possible response actions. A few examples:
 - 1. Current and projected trends and future potential impact on government programs and services and their implications for program or policy alternatives;
 - 2. Budgets and forecasts that are based on (a) assumptions about future events and (b) stakeholders' and management's expected reaction to those future events;
 - 3. Program or policy alternatives, including forecasting program outcomes under various assumptions.